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COMMISSION  
CLERK

September 3, 2002

CENTRAL FLORIDA OFFICE

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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

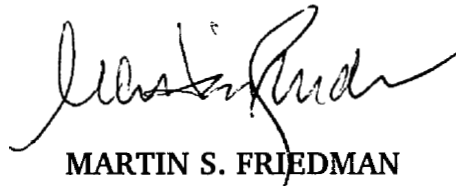
Re: Docket No. 020071-WS; Application for Rate Increase by Utilities, Inc. of Florida  
Our File No.: 30057.40

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.

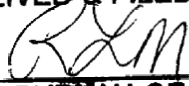
Very truly yours,



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:

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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 - Seminole County

FOR THE  
TEST YEAR ENDED  
December 31, 2001

DOCUMENT NUMBER DATE

09249 SEP-38

FPSC-COMMISSION CLERK

Utilities Inc. of Florida - Seminole County

Financial, Rate and Engineering  
Minimum Filing Requirements

For the Test Year Ended  
December 31, 2001

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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
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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
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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	0049	Comparative Operation and Maintenance Expense - Water
B-8	0050	Comparative Operation and Maintenance Expense - Sewer
B-9	0051	Schedule of Test Year Contractual Services
B-10	0052	Analysis of Rate Case Expense
B-11	0053	Analysis of Major Maintenance Projects
B-12	0054	Schedule of Allocated Expenses
B-13	0055	Depreciation Expense - Water
B-14	0056	Depreciation Expense - Sewer
B-15	0057	Schedule of Taxes other than Income

0001

Utilities Inc. of Florida - Seminole County

Financial, Rate and Engineering  
Minimum Filing Requirements

For the Test Year Ended  
December 31, 2001

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E-3	0082	Customer Monthly Billing Schedule
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E-9	0088	Tax or Franchise Fee Schedule
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Utilities Inc. of Florida - Seminole County

Financial, Rate and Engineering  
Minimum Filing Requirements

For the Test Year Ended  
December 31, 2001

<u>Schedule</u>	<u>Page</u>	<u>Title</u>
	<u>Sub 602</u>	<u>ENGINEERING SCHEDULES</u>
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F-5	0118	Used & Useful Calculations - Water Plant
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F-4	0140	Wastewater Treatment Plant Data
F-5	0141	Used & Useful Calculations - Water Plant
F-6	0143	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0144	Used & Useful Calculations - Distribution & Collection
F-8	0145	Margin Reserve Calculations
F-9	0146	Equivalent Residential Connections - Water
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F-3	0150	Water Treatment Plant Data
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F-1	0159	Gallons of Water Pumped, Sold And Unaccounted For
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F-3	0161	Water Treatment Plant Data
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Utilities Inc. of Florida - Seminole County

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

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

<u>Schedule</u>	<u>Page</u>	<u>Title</u>
	<u>Sub 612</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0170	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0171	Gallons of Wastewater Treated
F-3	0172	Water Treatment Plant Data
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F-5	0174	Used & Useful Calculations - Water Plant
F-6	0176	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0177	Used & Useful Calculations - Distribution & Collection
F-8	0178	Margin Reserve Calculations
F-9	0179	Equivalent Residential Connections - Water
F-10	0180	Equivalent Residential Connections - Sewer
	<u>Sub 614</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0181	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0182	Gallons of Wastewater Treated
F-3	0183	Water Treatment Plant Data
F-4	0184	Wastewater Treatment Plant Data
F-5	0185	Used & Useful Calculations - Water Plant
F-6	0187	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0188	Used & Useful Calculations - Distribution & Collection
F-8	0189	Margin Reserve Calculations
F-9	0190	Equivalent Residential Connections - Water
F-10	0191	Equivalent Residential Connections - Sewer
	<u>Sub 616</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0192	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0193	Gallons of Wastewater Treated
F-3	0194	Water Treatment Plant Data
F-4	0195	Wastewater Treatment Plant Data
F-5	0196	Used & Useful Calculations - Water Plant
F-6	0198	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0199	Used & Useful Calculations - Distribution & Collection
F-8	0200	Margin Reserve Calculations
F-9	0201	Equivalent Residential Connections - Water
F-10	0202	Equivalent Residential Connections - Sewer
	<u>Sub 618</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0203	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0204	Gallons of Wastewater Treated
F-3	0205	Water Treatment Plant Data
F-4	0206	Wastewater Treatment Plant Data
F-5	0207	Used & Useful Calculations - Water Plant
F-6	0209	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0210	Used & Useful Calculations - Distribution & Collection
F-8	0211	Margin Reserve Calculations
F-9	0212	Equivalent Residential Connections - Water
F-10	0213	Equivalent Residential Connections - Sewer

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1  
 Page 1 of 1

Preparer: Steven M Lubertozzi

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

Line No	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,415,090	[a] \$ 523,080	\$ 2,938,169	\$ 2,340,909	\$ 2,452,191	A-5
2	Utility Land & Land Rights	16,778		16,778	16,778	16,778	A-5
3	Less Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	209,593	[b] 178,154	387,747	192,102	375,277	-
5	Less Accumulated Depreciation	(1,156,108)	[a] 70,111	\$ (1,085,997)	(1,047,998)	(1,222,791)	A-9
6	Less CIAC	(737,162)	[a] (1,400)	\$ (738,562)	(737,162)	(737,162)	A-12
7	Accumulated Amortization of CIAC	487,272	[a] 0	487,272	463,163	475,217	A-14
8	Allocated Plant	21,828	[c]	21,828	19,887	20,858	-
9	Working Capital Allowance	45,970	[d] 351,429	397,399	397,399	397,399	A-17
10	Total Rate Base	<u>\$ 1,303,261</u>	<u>\$ 1,121,373</u>	<u>\$ 2,424,634</u>	<u>\$ 1,645,077</u>	<u>\$ 1,777,766</u>	

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

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

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

[d] Working Capital is calculated by using the Balance Sheet method

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule **A-2**  
 Page 1 of 1  
 Preparer: Steven M. 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 12/31/00	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 3,107,924	[a] \$ (532,959)	\$ 2,574,965	\$ 2,104,842	\$ 2,299,641	A-6
2	Utility Land & Land Rights	117,991		117,991	16,472	24,281	A-6
3	Less: Non-Used & Useful Plant			-		-	A-7
4	Construction Work in Progress	23,438	[b] 226,214	249,652	92,351	581,322	-
5	Less: Accumulated Depreciation	(813,034)	[a] 36,889	(776,146)	(749,345)	(775,058)	A-10
6	Less: CIAC	(610,051)	[a] (0)	(610,051)	(610,051)	(610,051)	A-12
7	Accumulated Amortization of CIAC	388,552	[a] 59,721	448,273	371,885	380,218	A-14
8	Allocated Plant	11,785	[c]	11,785	10,737	11,261	-
9	Working Capital Allowance	53,883	[d] 411,924	465,807	465,807	465,807	A-17
10	Total Rate Base	<u>\$ 2,280,488</u>	<u>\$ 201,789</u>	<u>\$ 2,482,276</u>	<u>\$ 1,702,699</u>	<u>\$ 2,377,422</u>	

Notes:

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



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

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

Preparer: Steven M. Lubertozi

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

Line No.	Description	Water	Sewer
<b>Water</b>			
(1)	Adjustments to test year data to tie to annual report		
(2)	n/a		
(3)	n/a		
(4)	Work in Process that should be completed within twelve months (previously provided)		
(5)	Adjustments to test year data to tie to annual report		
(6)	Adjustments to test year data to tie to annual report		
(7)	n/a		
(8)	The Utility allocates plant from its corporate offices in Northbrook to all subsidiaries based on Customer Equivalents.		
(9)	Working Capital was calculated using the Balance Sheet approach.		
<b>Sewer</b>			
(1)	Adjustments to test year data to tie to annual report		
(2)	n/a		
(3)	n/a		
(4)	Work in Process that should be completed within twelve months (previously provided)		
(5)	Adjustments to test year data to tie to annual report		
(6)	n/a		
(7)	Adjustments to test year data to tie to annual report		
(8)	The Utility allocates plant from its corporate offices in Northbrook to all subsidiaries based on Customer Equivalents.		
(9)	Working Capital 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: Utlites Inc. of Florida - Seminole County Schedule A-4  
 Docket No. 020071-WS Page 1 of 1  
 Schedule Year ended 12/31/01  
 Interim  Final   
 Historical  Projected

Preparer: Steven M. Lubertozzi

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

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

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

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

Florida Public Service Commission

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

Schedule A-5  
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) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301 1 Organization	52,046	52,046	52,046		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	16,778	16,778	16,778		
7	304.2 Structures & Improvements	96,640	101,463	99,610		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lake, River & Other intakes					
10	307.2 Wells & Springs	157,298	157,298	157,298		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	369,677	393,105	376,588		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304 3 Structures & Improvements	45,610	45,610	45,610		
19	320 3 Water Treatment Equipment	112,388	112,583	112,497		
20	339 3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303 4 Land & Land Rights	246	246	246		
23	304 4 Structures & Improvements	125	125	125		
24	330 4 Distr. Reservoirs & Sandpipes	183,179	211,747	187,966		
25	331 4 Transm. & Distribution Mains	885,984	958,016	893,625		
26	333 4 Services	249,247	252,170	250,534		
27	334.4 Meters & Meter Installations	246,935	246,935	246,935		
28	335.4 Hydrants	25,938	27,607	27,351		
29	339.4 Other Plant & Misc. Equipment	6,343	6,343	6,343		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements	356,528	532,682	371,072		
33	340 5 Office Furniture & Equipment	73,915	83,674	77,483		
34	341.5 Transportation Equipment	134,416	147,081	282,451		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	144,942	145,359	145,043		
37	344.5 Laboratory Equipment	3,660	3,660	3,660		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	53,791	56,562	55,028		
40	347 5 Misc Equip (Computer)	11,191	18,156	63,964		
41	348 5 Other Tangible Plant (Allocated Plant)	(869,188)	(1,137,379)	(1,003,284)		
42	Total	2,357,686	2,431,867	2,468,968		

0009

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

Florida Public Service Commission

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

Schedule A-5  
Page 2 of 3  
Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301 1 Organization	52,046	52,046	52,046	52,046	52,046	52,046	52,046
3	302 1 Franchises	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304 2 Structures & Improvements	96,640	96,640	96,640	96,640	99,796	100,060	101,118
8	305 2 Collect & Impound Reservoirs	0	0	0	0	0	0	0
9	306 2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307 2 Wells & Springs	157,298	157,298	157,298	157,298	157,298	157,298	157,298
11	308 2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309 2 Supply Mains	0	0	0	0	0	0	0
13	310 2 Power Generation Equipment	0	0	0	0	0	0	0
14	311 2 Pumping Equipment	369,677	371,016	371,016	371,391	375,856	377,567	377,567
15	339 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303 3 Land & Land Rights	0	0	0	0	0	0	0
18	304 3 Structures & Improvements	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320 3 Water Treatment Equipment	112,388	112,388	112,421	112,421	112,421	112,421	112,542
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303 4 Land & Land Rights	246	246	246	246	246	246	246
23	304 4 Structures & Improvements	125	125	125	125	125	125	125
24	330 4 Distr Reservoirs & Sandpipes	183,179	184,035	184,035	184,035	184,035	187,330	187,330
25	331 4 Transm & Distribution Mains	885,984	886,982	886,982	888,682	888,682	888,682	888,682
26	333 4 Services	249,247	249,847	249,874	250,010	250,010	250,047	250,625
27	334 4 Meters & Meter Installations	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335 4 Hydrants	25,938	25,938	27,607	27,607	27,607	27,607	27,607
29	339 4 Other Plant & Misc Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT							
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	356,528	357,567	357,567	357,567	357,567	357,567	357,567
33	340 5 Office Furniture & Equipment	73,915	73,915	73,915	73,915	73,915	77,440	78,301
34	341 5 Transportation Equipment	134,416	315,638	305,417	294,303	294,303	282,829	307,859
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	144,942	144,942	144,942	144,942	144,942	144,942	144,942
37	344 5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	53,791	53,856	53,856	54,530	54,530	54,530	54,582
40	347 5 Misc Equip (Computer)	11,191	72,332	72,363	72,363	72,506	72,815	72,815
41	348 5 Other Tangible Plant (Allocated Plant)	(869,188)	0	0	0	0	0	0
42	Total	<u>2,357,686</u>	<u>3,474,135</u>	<u>3,465,675</u>	<u>3,457,445</u>	<u>3,465,209</u>	<u>3,462,875</u>	<u>3,490,575</u>

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

Company Utilities Inc of Florida - Seminole County  
Docket No: 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
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	52,046	52,046	52,046	52,046	52,046	52,046	52,046
3	302 1 Franchuses	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304 2 Structures & Improvements	101,118	101,118	101,118	101,118	101,463	101,463	99,610
8	305 2 Collect & Impound Reservoirs	0	0	0	0	0	0	0
9	306 2 Lale, Rwer & Other intakes	0	0	0	0	0	0	0
10	307 2 Wells & Springs	157,298	157,298	157,298	157,298	157,298	157,298	157,298
11	308 2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309 2 Supply Mains	0	0	0	0	0	0	0
13	310 2 Power Genaraton Equipment	0	0	0	0	0	0	0
14	311 2 Pumping Equipment	377,567	377,704	377,749	377,749	377,678	393,105	376,588
15	339 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303 3 Land & Land Rights	0	0	0	0	0	0	0
18	304 3 Structures & Improvements	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320 3 Water Treatment Equipment	112,562	112,562	112,583	112,583	112,583	112,583	112,497
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303 4 Land & Land Rights	246	246	246	246	246	246	246
23	304 4 Structures & Improvements	125	125	125	125	125	125	125
24	330.4 Distr Reservoirs & Sandpipes	187,330	187,341	187,341	187,913	187,913	211,747	187,966
25	331 4 Transm & Distribution Mains	888,888	888,888	888,888	888,888	888,888	958,016	893,625
26	333 4 Services	250,625	250,625	250,625	251,615	251,615	252,170	250,534
27	334 4 Meters & Meter Installatons	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335 4 Hydrants	27,607	27,607	27,607	27,607	27,607	27,607	27,351
29	339 4 Other Plant & Misc Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT							
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	357,865	357,865	357,865	357,865	357,865	532,682	371,072
33	340 5 Office Furniture & Equipment	78,787	79,065	79,553	79,999	80,883	83,674	77,483
34	341 5 Transportation Equipment	307,859	307,859	296,467	332,929	344,910	147,081	282,451
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	145,021	145,021	145,106	145,106	145,359	145,359	145,043
37	344 5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345 5 Power Operated Equipment						0	0
39	346 5 Communication Equipment	55,715	55,715	55,901	55,901	55,901	56,562	55,028
40	347 5 Misc Equip (Computer)	73,196	73,196	73,196	73,522	73,875	18,156	63,964
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	(1,137,379)	(1,003,284)
42	Total	<u>3,493,179</u>	<u>3,493,605</u>	<u>3,483,039</u>	<u>3,521,835</u>	<u>3,535,581</u>	<u>2,431,867</u>	<u>2,468,968</u>

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

Florida Public Service Commission

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

Schedule A-6  
Page 1 of 3  
Preparer Steven M 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) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	150	150	150		0
3	352.1 Franchises	0	0	0		0
4	389.1 Other Plant & Misc. Equipment	0	0	0		0
5	COLLECTION PLANT	0	0	0		
6	353.2 Land & Land Rights	16,472	117,991	24,281		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871		0
9	361.2 Collection Sewers - Gravity	733,177	1,599,536	799,911		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	103,362	109,983	106,589		0
12	364.2 Flow Measuring Devices			0		
13	365.2 Flow Measuring Installations			0		
14	389.2 Other Plant & Misc. Equipment			0		
15	SYSTEM PUMPING PLANT			0		
16	353.3 Land & Land Rights			0		
17	354.3 Structures & Improvements			0		
18	370.3 Receiving Wells	182,198	185,393	183,847		0
19	371.3 Pumping Equipment			0		0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888		0
21	TREATMENT AND DISPOSAL PLANT			0		
22	353.4 Land & Land Rights			0		
23	354.4 Structures & Improvements	203,660	203,660	203,660		0
24	380.4 Treatment & Disposal Equipment	328,077	347,363	334,887		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	590	590	590		0
28	GENERAL PLANT			0		
29	353.5 Land & Land Rights			0		0
30	354.5 Structures & Improvements	192,483	287,586	200,335		0
31	390.5 Office Furniture & Equipment	39,905	45,174	41,832		0
32	391.5 Transportation Equipment	72,569	79,407	152,491		0
33	392.5 Stores Equipment			0		0
34	393.5 Tools, Shop & Garage Equipment	78,252	78,477	78,306		0
35	394.5 Laboratory Equipment	1,976	1,976	1,976		0
36	395.5 Power Operated Equipment			0		0
37	396.5 Communication Equipment	29,041	30,536	29,709		0
38	397.5 Misc Equip (Computer)	6,042	9,804	34,533		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	68,600	63,531	66,066		0
40						
	Total	<u>2,121,314</u>	<u>3,225,915</u>	<u>2,323,922</u>		<u>0</u>

0012

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

Florida Public Service Commission

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

Schedule A-6  
Page 2 of 3  
Preparer: Steven M. Lubertozzi

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

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	351 1 Organization	150	150	150	150	150	150	150
3	352.1 Franchises	0	0	0	0	0	0	0
4	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353 2 Land & Land Rights	16,472	16,472	16,472	16,472	16,472	16,472	16,472
7	354 2 Structures & Improvements	0	0	0	0	0	0	0
8	360 2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361 2 Collection Sewers - Gravity	733,177	733,285	733,285	733,285	733,285	733,285	733,285
10	362 2 Special Collecting Structures	0	0	0	0	0	0	0
11	363 2 Services to Customers	103,362	103,362	103,362	103,362	107,470	107,470	107,470
12	364 2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365 2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354 3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	182,198	182,198	182,198	182,236	184,274	184,274	184,274
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354 4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380 4 Treatment & Disposal Equipment	328,077	328,077	333,255	334,647	334,872	334,872	334,872
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389 4 Other Plant & Misc. Equipment	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353 5 Land & Land Rights	0	0	0	0	0	0	0
30	354 5 Structures & Improvements	192,483	193,044	193,044	193,044	193,044	193,044	193,044
31	390 5 Office Furniture & Equipment	39,905	39,905	39,905	39,905	39,905	41,808	42,273
32	391 5 Transportation Equipment	72,569	170,408	164,890	158,889	158,889	152,694	166,208
33	392 5 Stores Equipment	0	0	0	0	0	0	0
34	393 5 Tools, Shop & Garage Equipment	78,252	78,252	78,252	78,252	78,252	78,252	78,252
35	394 5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395 5 Power Operated Equipment	0	0	0	0	0	0	0
37	396 5 Communication Equipment	29,041	29,076	29,076	29,440	29,440	29,440	29,468
38	397 5 Misc Equip (Computer)	6,042	39,051	39,067	39,067	39,145	39,312	39,312
39	398 5 Other Tangible Plant (Allocated Plant-UIP)	68,600	0	0	0	0	0	0
40								
	Total	<u>2,121,314</u>	<u>2,184,265</u>	<u>2,183,942</u>	<u>2,179,735</u>	<u>2,186,183</u>	<u>2,182,058</u>	<u>2,196,064</u>

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

Florida Public Service Commission

Company Utilities Inc. of Florida - Seminole County  
Docket No 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
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	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	INTAGIBLE PLANT							
2	351 1 Organization	150	150	150	150	150	150	150
3	352 1 Franchises	0	0	0	0	0	0	0
4	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353 2 Land & Land Rights	16,472	16,472	16,472	16,472	16,472	117,991	24,281
7	354 2 Structures & Improvements	0	0	0	0	0	0	0
8	360 2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361 2 Collection Sewers - Gravity	733,285	733,285	733,285	733,285	733,285	1,599,536	799,911
10	362 2 Special Collecting Structures	0	0	0	0	0	0	0
11	363 2 Services to Customers	107,470	107,470	107,470	107,470	109,932	109,983	106,589
12	364 2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365 2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389 2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353 3 Land & Land Rights	0	0	0	0	0	0	0
17	354 3 Structures & Improvements	0	0	0	0	0	0	0
18	370 3 Receiving Wells	184,274	184,274	184,274	185,224	184,918	185,393	183,847
19	371 3 Pumping Equipment	0	0	0	0	0	0	0
20	389 3 Other Plant & Misc Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353 4 Land & Land Rights	0	0	0	0	0	0	0
23	354 4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380 4 Treatment & Disposal Equipment	334,872	335,610	335,671	335,671	335,671	347,363	334,887
25	381 4 Plant Sewers	0	0	0	0	0	0	0
26	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389 4 Other Plant & Misc. Equipment	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353 5 Land & Land Rights	0	0	0	0	0	0	0
30	354 5 Structures & Improvements	193,205	193,205	193,205	193,205	193,205	287,586	200,335
31	390 5 Office Furniture & Equipment	42,536	42,686	42,949	43,190	43,667	45,174	41,832
32	391 5 Transportation Equipment	166,208	166,208	160,057	179,742	186,211	79,407	152,491
33	392 5 Stores Equipment	0	0	0	0	0	0	0
34	393 5 Tools, Shop & Garage Equipment	78,294	78,294	78,340	78,340	78,477	78,477	78,306
35	394 5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395 5 Power Operated Equipment	0	0	0	0	0	0	0
37	396 5 Communication Equipment	30,079	30,079	30,180	30,180	30,180	30,536	29,709
38	397 5 Misc Equip (Computer)	39,517	39,517	39,517	39,693	39,884	9,804	34,533
39	398 5 Other Tangible Plant (Allocated Plant-UIF)	0	0	0	0	0	63,531	66,066
40								
	Total	<u>2,197,348</u>	<u>2,198,236</u>	<u>2,192,557</u>	<u>2,213,610</u>	<u>2,223,037</u>	<u>3,225,915</u>	<u>2,323,922</u>



Non-Used & Useful Plant - Summary

Florida Public Service Commission

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

Schedule A-7  
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

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

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

Florida Public Service Commission

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

Schedule A-8  
Page 1 of 1

Preparer: Steven M Lubertozzi

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

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

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

Florida Public Service Commission

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

Schedule A-9  
Page 1 of 3

Preparer Steven M Lubertoza

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(42,069)	(43,370)	(42,720)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT			0		
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(20,981)	(17,709)	(19,339)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(66,002)	(71,240)	(68,621)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(121,234)	(133,540)	(126,724)	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	(18,113)	(19,495)	(18,804)	0.00%	0
19	320.3 Water Treatment Equipment	(27,510)	(30,110)	(28,894)	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	(59)	189	114	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(8,323)	(12,253)	(10,203)	0.00%	0
25	331.4 Transm & Distribution Mains	(281,926)	(302,601)	(292,257)	0.00%	0
26	333.4 Services	(75,613)	(81,419)	(78,458)	0.00%	0
27	334.4 Meters & Meter Installations	(119,063)	(133,931)	(125,430)	0.00%	0
28	335.4 Hydrants	(7,846)	(8,048)	(7,807)	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	(67,859)	(81,605)	(74,727)	0.00%	0
33	340.5 Office Furniture & Equipment	(39,672)	(47,489)	(43,528)	0.00%	0
34	341.5 Transportation Equipment	(73,756)	(99,794)	(161,253)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(75,684)	(89,630)	(82,657)	0.00%	0
37	344.5 Laboratory Equipment	(2,782)	(3,158)	(2,970)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(23,583)	(31,927)	(27,741)	0.00%	0
40	347.5 Misc Equipment (Computer)	(3,675)	(13,292)	(56,807)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	175,109	211,671	193,390	0.00%	0
42	Total	(1,047,997.94)	(1,156,107.67)	(1,222,791)		0

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

Florida Public Service Commission

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

Schedule A-9  
Page 2 of 3  
Preparer Steven M Lubertozi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301 1 Organization	(42,069)	(42,178)	(42,286)	(42,395)	(42,503)	(42,611)
3	302 1 Franchises						
4	339 1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303 2 Land & Land Rights						
7	304 2 Structures & Improvements	(20,981)	(21,225)	(21,469)	(21,713)	(20,513)	(19,921)
8	305 2 Collect & Impound Reservoirs						
9	306 2 Lale, River & Other intakes						
10	307 2 Wells & Springs	(66,002)	(66,439)	(66,875)	(67,312)	(67,748)	(68,185)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310 2 Power Generation Equipment						
14	311 2 Pumping Equipment	(121,234)	(122,775)	(124,315)	(125,855)	(122,848)	(124,388)
15	339 2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303 3 Land & Land Rights						
18	304 3 Structures & Improvements	(18,113)	(18,229)	(18,344)	(18,459)	(18,574)	(18,689)
19	320.3 Water Treatment Equipment	(27,510)	(27,936)	(28,120)	(28,546)	(28,972)	(29,398)
20	339 3 Other Plant & Misc Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303 4 Land & Land Rights						
23	304 4 Structures & Improvements	(59)	(59)	(59)	(60)	192	192
24	330 4 Distr Reservoirs & Standpipes	(8,323)	(8,736)	(9,148)	(9,560)	(9,972)	(9,532)
25	331 4 Transm & Distribution Mains	(281,926)	(283,647)	(285,367)	(287,087)	(288,808)	(290,528)
26	333 4 Services	(75,613)	(76,132)	(76,370)	(76,889)	(77,408)	(77,927)
27	334 4 Meters & Meter Installations	(119,063)	(120,092)	(121,121)	(122,149)	(123,178)	(124,207)
28	335 4 Hydrants	(7,846)	(7,894)	(7,550)	(7,598)	(7,646)	(7,694)
29	339 4 Other Plant & Misc Equipment						
30	GENERAL PLANT						
31	303 5 Land & Land Rights						
32	304 5 Structures & Improvements	(67,859)	(69,003)	(70,147)	(71,291)	(72,434)	(73,578)
33	340 5 Office Furniture & Equipment	(39,672)	(40,304)	(40,937)	(41,570)	(42,202)	(42,835)
34	341 5 Transportation Equipment	(73,756)	(179,588)	(172,311)	(178,082)	(164,397)	(153,584)
35	342 5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(75,684)	(76,846)	(78,008)	(79,170)	(80,333)	(81,495)
37	344 5 Laboratory Equipment	(2,782)	(2,814)	(2,845)	(2,876)	(2,908)	(2,939)
38	345.5 Power Operated Equipment						
39	346 5 Communication Equipment	(23,583)	(24,273)	(24,963)	(25,654)	(26,344)	(27,034)
40	347 5 Misc Equipment (Computer)	(3,675)	(64,833)	(64,980)	(65,127)	(65,276)	(65,429)
41	348 5 Other Tangible Plant (Allocated-UIF)	175,109	0	0	0	0	0
42	Total	<u>(1,047,997.94)</u>	<u>(1,400,356.11)</u>	<u>(1,402,568.56)</u>	<u>(1,418,746.76)</u>	<u>(1,409,226.22)</u>	<u>(1,407,137.97)</u>

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

Florida Public Service Commission

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

Schedule A-9  
Page 3 of 3

Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT								
2	301 1 Organization	(42,720)	(42,828)	(42,937)	(43,045)	(43,154)	(43,262)	(43,370)	(42,720)
3	302 1 Franchises								
4	339 1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								
7	304 2 Structures & Improvements	(17,574)	(17,829)	(18,084)	(18,340)	(18,595)	(17,454)	(17,709)	(19,339)
8	305 2 Collect. & Impound Reservoirs								
9	306 2 Lale, River & Other intakes								
10	307 2 Wells & Springs	(68,621)	(69,058)	(69,494)	(69,931)	(70,367)	(70,804)	(71,240)	(68,621)
11	308 2 Infiltration, Galleries and Tunnels								0
12	309 2 Supply Mains								0
13	310 2 Power Genration Equipment								0
14	311.2 Pumping Equipment	(125,928)	(127,502)	(127,846)	(128,821)	(130,394)	(131,967)	(133,540)	(126,724)
15	339 2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								0
18	304 3 Structures & Improvements	(18,804)	(18,919)	(19,035)	(19,150)	(19,265)	(19,380)	(19,495)	(18,804)
19	320 3 Water Treatment Equipment	(28,843)	(28,999)	(29,426)	(28,829)	(29,256)	(29,683)	(30,110)	(28,894)
20	339 3 Other Plant & Misc Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303 4 Land & Land Rights								0
23	304 4 Structures & Improvements	191	191	191	190	190	190	189	114
24	330 4 Distr. Reservoirs & Standpipes	(9,944)	(10,366)	(10,567)	(10,989)	(11,410)	(11,832)	(12,253)	(10,203)
25	331.4 Transm. & Distribution Mains	(292,248)	(293,974)	(295,699)	(297,425)	(299,150)	(300,876)	(302,601)	(292,257)
26	333.4 Services	(78,447)	(78,969)	(79,491)	(80,013)	(80,375)	(80,897)	(81,419)	(78,458)
27	334 4 Meters & Meter Installabons	(125,236)	(126,265)	(127,294)	(128,323)	(129,352)	(130,381)	(133,931)	(125,430)
28	335 4 Hydrants	(7,742)	(7,793)	(7,844)	(7,895)	(7,946)	(7,997)	(8,048)	(7,807)
29	339 4 Other Plant & Misc Equipment								0
30	GENERAL PLANT								
31	303 5 Land & Land Rights								0
32	304 5 Structures & Improvements	(74,722)	(75,869)	(77,016)	(78,163)	(79,310)	(80,457)	(81,605)	(74,727)
33	340 5 Office Furniture & Equipment	(43,467)	(44,138)	(44,808)	(45,478)	(46,148)	(46,818)	(47,489)	(43,528)
34	341 5 Transportation Equipment	(198,682)	(169,720)	(169,720)	(204,067)	(161,609)	(170,975)	(99,794)	(161,253)
35	342 5 Stores Equipment								0
36	343 5 Tools, Shop & Garage Equipment	(82,657)	(83,819)	(84,982)	(86,144)	(87,306)	(88,468)	(89,630)	(82,657)
37	344 5 Laboratory Equipment	(2,970)	(3,002)	(3,033)	(3,064)	(3,096)	(3,127)	(3,158)	(2,970)
38	345 5 Power Operated Equipment								0
39	346 5 Communication Equipment	(27,724)	(28,425)	(29,125)	(29,826)	(30,526)	(31,226)	(31,927)	(27,741)
40	347 5 Misc. Equipment (Component)	(65,582)	(65,740)	(65,899)	(66,057)	(66,218)	(66,380)	(13,292)	(56,807)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	211,671	193,390
42	Total	<u>(1,459,075.83)</u>	<u>(1,440,377.95)</u>	<u>(1,449,463.47)</u>	<u>(1,492,723.74)</u>	<u>(1,460,642.82)</u>	<u>(1,479,150.19)</u>	<u>(1,156,107.67)</u>	<u>(1,222,791)</u>

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

Florida Public Service Commission

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

Schedule A-10  
Page 1 of 3

Preparer: Steven M. 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	(79)	(83)	(81)	0.00%	0
3	352.1 Franchuses	0	0	0	0.00%	0
4	389.1 Other Plant & Misc Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	(80,498)	(80,498)	(80,498)	0.00%	0
8	360.2 Collection Sewers - Force	(5,549)	(5,877)	(5,713)	0.00%	0
9	361.2 Collection Sewers - Gravity	(301,435)	(317,713)	(309,574)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(45,986)	(47,508)	(46,746)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(75,293)	(82,219)	(78,671)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(29,648)	(31,475)	(30,561)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	(106,644)	(113,018)	(109,831)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(43,445)	(52,554)	(48,049)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(103)	(120)	(112)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(39,820)	(53,878)	(46,666)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,984)	(7,178)	(30,659)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(18,861)	(20,914)	(19,888)	0.00%	0
40	TOTAL	<u>(749,345)</u>	<u>(813,034)</u>	<u>(775,058)</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 - Seminole County  
Docket No. 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

Schedule A-10  
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Recap Schedules A-2, A-8

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351 1 Organization	(79)	(79)	(80)	(80)	(80)	(81)	(81)	(81)
2	352 1 Franchises	0	0	0	0	0	0	0	0
3	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353 2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354 2 Structures & Improvements	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360 2 Collection Sewers - Force	(5,549)	(5,576)	(5,603)	(5,631)	(5,658)	(5,686)	(5,713)	(5,740)
8	361 2 Collection Sewers - Gravity	(301,435)	(302,791)	(304,148)	(305,504)	(306,861)	(308,217)	(309,573)	(310,930)
9	362 2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363 2 Services to Customers	(45,986)	(46,213)	(46,439)	(46,666)	(46,110)	(46,337)	(46,563)	(46,799)
11	364 2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365 2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353 3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354 3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370 3 Receiving Wells	(75,293)	(75,901)	(76,508)	(76,772)	(77,380)	(77,987)	(78,594)	(79,209)
18	371 3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389 3 Other Plant & Misc Equip (Manholes)	(29,648)	(29,800)	(29,952)	(30,105)	(30,257)	(30,409)	(30,561)	(30,714)
20	TREATMENT AND DISPOSAL PLANT								
21	353 4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354 4 Structures & Improvements	(106,644)	(107,175)	(107,706)	(108,237)	(108,768)	(109,300)	(109,831)	(110,362)
23	380 4 Treatment & Disposal Equipment	(43,445)	(44,227)	(45,009)	(45,791)	(46,573)	(47,355)	(48,137)	(48,935)
24	381 4 Plant Sewers	0	0	0	0	0	0	0	0
25	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389 4 Other Plant & Misc. Equipment	(103)	(105)	(106)	(107)	(109)	(110)	(112)	(113)
27	GENERAL PLANT								
28	353 5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354 5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390 5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391 5 Transportation Equipment	(39,820)	(96,956)	0	0	0	0	0	0
32	392 5 Stores Equipment	0	0	0	0	0	0	0	0
33	393 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394 5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395 5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396 5 Communication Equipment	0	0	0	0	0	0	0	0
37	397 5 Computer Allocated	(1,984)	(35,002)	(35,081)	(35,161)	(35,241)	(35,324)	(35,407)	(35,492)
38	398 5 Other Tangible Plant Allocated-UIF	(18,861)	0	0	0	0	0	0	0
39	TOTAL	<u>(749,345)</u>	<u>(824,323)</u>	<u>(731,131)</u>	<u>(734,552)</u>	<u>(737,535)</u>	<u>(741,303)</u>	<u>(745,070)</u>	<u>(748,873)</u>

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

Florida Public Service Commission

Company Utilities Inc of Florida - Seminole County  
Docket No 020071-WS  
Schedule Year ended 12/31/01  
Interim  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	(81)	(82)	(82)	(82)	(83)	(81)
2	352 1 Franchises	0	0	0	0	0	0
3	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353 2 Land & Land Rights	0	0	0	0	0	0
6	354 2 Structures & Improvements	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360 2 Collection Sewers - Force	(5,768)	(5,795)	(5,823)	(5,850)	(5,877)	(5,713)
8	361 2 Collection Sewers - Gravity	(312,286)	(313,643)	(315,000)	(316,356)	(317,713)	(309,574)
9	362 2 Special Collecting Structures	0	0	0	0	0	0
10	363 2 Services to Customers	(47,034)	(47,270)	(47,506)	(47,272)	(47,508)	(46,746)
11	364 2 Flow Measuring Devices	0	0	0	0	0	0
12	365 2 Flow Measuring Installations	0	0	0	0	0	0
13	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353 3 Land & Land Rights	0	0	0	0	0	0
16	354 3 Structures & Improvements	0	0	0	0	0	0
17	370 3 Receiving Wells	(79,823)	(80,437)	(80,990)	(81,605)	(82,219)	(78,671)
18	371 3 Pumping Equipment	0	0	0	0	0	0
19	389 3 Other Plant & Misc Equip (Manholes)	(30,866)	(31,018)	(31,171)	(31,323)	(31,475)	(30,561)
20	TREATMENT AND DISPOSAL PLANT						
21	353 4 Land & Land Rights	0	0	0	0	0	0
22	354 4 Structures & Improvements	(110,893)	(111,424)	(111,956)	(112,487)	(113,018)	(109,831)
23	380 4 Treatment & Disposal Equipment	(49,733)	(50,159)	(50,957)	(51,756)	(52,554)	(48,049)
24	381 4 Plant Sewers	0	0	0	0	0	0
25	382 4 Outfall Sewer Lines	0	0	0	0	0	0
26	389 4 Other Plant & Misc Equipment	(114)	(116)	(117)	(119)	(120)	(112)
27	GENERAL PLANT						
28	353 5 Land & Land Rights	0	0	0	0	0	0
29	354 5 Structures & Improvements	0	0	0	0	0	0
30	390 5 Office Furniture & Equipment	0	0	0	0	0	0
31	391 5 Transportation Equipment	0	0	0	0	(53,878)	(14,666)
32	392 5 Stores Equipment	0	0	0	0	0	0
33	393 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394 5 Laboratory Equipment	0	0	0	0	0	0
35	395 5 Power Operated Equipment	0	0	0	0	0	0
36	396 5 Communication Equipment	0	0	0	0	0	0
37	397 5 Computer Allocated	(35,578)	(35,663)	(35,750)	(35,838)	(7,178)	(30,669)
38	398 5 Other Tangible Plant Allocated-UIF	0	0	0	0	(20,914)	(19,888)
39	TOTAL	<u>(752,676)</u>	<u>(756,106)</u>	<u>(759,849)</u>	<u>(763,185)</u>	<u>(813,034)</u>	<u>(775,058)</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 - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule A-11  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

Supporting Schedules: A-12  
Recap Schedules: A-19

0023

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

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozzi

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

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

0024

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

Florida Public Service Commission

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

Schedule A-12  
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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

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

0025

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

Florida Public Service Commission

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

Schedule A-12  
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

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

0026

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

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

Schedule A-13  
Page 1 of 1

Preparer: Steven M. Lubertoza

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>301,564</u>	<u>298,564</u>
6	1994 Additions	20,490	20,534
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	322,054	319,098
10	1995 Additions	23,213	19,630
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	345,267	338,728
14	1996 Additions	23,164	19,867
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	368,431	358,595
18	1997 Additions	23,357	19,833
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	391,788	378,428
22	1998 Additions	23,616	19,917
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	415,404	398,345
26	1999 Additions	23,676	16,627
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	439,080	414,972
30	2000 Additions	24,083	16,634
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	463,163	431,606
34	2001 Additions	24,109	16,667
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	487,272	448,273

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

Florida Public Service Commission

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

Schedule A-14  
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	463,163	487,272	475,217
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>463,163</u>	<u>487,272</u>	<u>475,217</u>
6	Service Availability Fees	371,885	388,552	380,218
7	Lift Station		0	0
8	Sewer Service Lines		0	0
9	Force/Vacuum mains		0	0
10	Sewer Mains		0	0
11	Manholes		0	0
12	Total Water	<u>371,885</u>	<u>388,552</u>	<u>380,218</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 - Seminole County  
Docket No 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

Schedule A-12  
Page 2 of 3

Preparer: Steven M 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	463,163	465,172	467,180	469,189	471,198	473,207	475,216
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$463,163</u>	<u>\$465,172</u>	<u>\$467,180</u>	<u>\$469,189</u>	<u>\$471,198</u>	<u>\$473,207</u>	<u>\$475,216</u>
6	Service Availability Fees	371,885	373,274	374,663	376,051	377,440	378,829	380,217
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Water	<u>\$371,885</u>	<u>\$373,274</u>	<u>\$374,663</u>	<u>\$376,051</u>	<u>\$377,440</u>	<u>\$378,829</u>	<u>\$380,217</u>

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

Florida Public Service Commission

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

Schedule A-12  
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

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

0030



Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule **A-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.

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

**0031**

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

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozzi

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year ended: 12/31/01  
 Interim [ ] Final [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
	<b>Total Company Working Capital</b>			
	<b><u>Current Assets: UIF</u></b>			
(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			<u>25,807</u>
(7)	Total Current Assets & Deferred Debits			<u>\$2,173,856</u>
(8)				
(9)	<b><u>Current Liabilities: UIF</u></b>			
(10)	Accounts Payable			(\$22,734)
(11)	Deferred Taxes			(357,227)
(12)	Accrued Taxes			(89,364)
(13)	Other Deferred Credits			<u>(25,406)</u>
(14)	Total Current Liabilities & Deferred Credits			<u>(\$594,731)</u>
(15)				
(16)	Total Working Capital			<u>\$1,634,531</u>
(17)				
(18)				
(19)	Allocation Methodology	O&M	% to	Allocated
(20)		<u>Expenses</u>	<u>Total</u>	<u>Working Cap.</u>
(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	<u>74,682</u>	<u>4.94%</u>	<u>80,701</u>
(29)		<u>\$1,512,623</u>	<u>100.00%</u>	<u>\$1,634,531</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18  
 Page 1 of 3

Preparer: Steven M. 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

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

Florida Public Service Commission

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)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	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 of Florida  
 Docket No.: 020071-WS  
 Schedule Year ended 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule A-18  
 Page 3 of 3

Preparer: Steven M Lubertozzi

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

No	ASSETS	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Utility Plant In Service	9,291,527	9,302,124	9,289,070	9,354,805	9,410,080	9,865,982	9,254,491
2	Construction Work in Progress	1,439,538	1,476,146	1,522,586	1,532,573	1,534,856	250,947	945,897
3	Other Utility Plant Adjustments	154,259	153,707	153,155	152,603	152,051	151,499	154,810
4	GROSS UTILITY PLANT	10,885,324	10,931,977	10,964,811	11,039,982	11,096,988	10,268,428	10,355,199
5	Less Accumulated Depreciation	(3,516,222)	(3,534,008)	(3,606,900)	(3,563,695)	(3,597,065)	(3,486,762)	(3,480,383)
6	NET UTILITY PLANT	7,369,102	7,397,969	7,357,911	7,476,287	7,499,923	6,781,666	6,874,816
7	Cash	1,684,172	1,881,625	1,368,529	1,865,388	1,598,886	1,808,996	1,714,004
8	Special Deposits	5,685	5,685	5,685	5,685	5,685	5,685	5,923
9	Other Pre-pays	1,806	1,445	1,084	723	361	0	2,100
10	Accounts Rec'b - Customer	343,454	327,097	392,792	320,139	336,783	343,085	342,277
11	TOTAL CURRENT ASSETS	2,035,117	2,215,852	1,768,090	2,191,934	1,941,715	2,157,765	2,064,304
12	Deferred Rate Case Expense	42,653	43,737	42,167	40,544	40,688	44,657	43,916
13	Other Miscellaneous Deferred Debits	35,222	33,906	32,590	29,095	27,378	25,807	35,113
14	TOTAL DEFERRED DEBITS	77,875	77,644	74,757	69,639	68,066	70,464	79,029
15	TOTAL ASSETS	9,482,095	9,691,465	9,200,758	9,737,860	9,509,705	9,009,895	9,018,149

0036

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

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

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	12/31/01	12/31/00
1	Common Stock Issued	(200,000)	(200,000)
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	(3,356,145)	(1,980,061)
4	Retained Earnings	(1,112,108)	(1,137,447)
5	Other Equity Capital (advances from assoc cos)	<u>7,042,023</u>	<u>3,208,282</u>
6	TOTAL EQUITY CAPITAL	<u>2,373,771</u>	<u>(109,227)</u>
7	Accounts Payable	(9,364,724)	(5,718,566)
8	Payable to Developer	0	0
9	Customer Deposits	(75,970)	(67,955)
10	Accrued Interest	4,059	4,274
11	Accrued Taxes	<u>(204,027)</u>	<u>(206,819)</u>
12	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(9,640,661)</u>	<u>(5,989,067)</u>
13	Advances For Constructions	(100,000)	(100,000)
14	Less: Accum Amortization of AIAC	2,948	2,948
15	Other Deferred Credits	26,406	20,413
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>(70,646)</u>	<u>(76,639)</u>
17	Contributions in Aid of Construction	(2,595,226)	(2,588,666)
18	Less: Accum. Amortization of CIAC	1,280,094	1,202,438
19	ACCUMULATED DEFERRED INCOME TAXES	<u>(357,227)</u>	<u>(366,142)</u>
20	TOTAL EQUITY CAPITAL & LIABILITIES	<u><u>(9,009,895)</u></u>	<u><u>(7,927,302)</u></u>
		0	0

0037

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19  
 Page 2 of 3  
 Preparer Steven M 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	<b>TOTAL EQUITY CAPITAL</b>	<b>(109,227)</b>	<b>117,299</b>	<b>398,644</b>	<b>625,215</b>	<b>766,086</b>	<b>978,386</b>	<b>1,156,853</b>
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	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(5,989,057)</b>	<b>(6,813,301)</b>	<b>(7,134,866)</b>	<b>(7,340,341)</b>	<b>(7,770,037)</b>	<b>(7,978,449)</b>	<b>(8,843,717)</b>
13	Advances For Constructions	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
14	Less Accum Amortization of AIAC	2,948	2,948	2,948	2,948	2,948	2,948	2,948
15	Other Deferred Credits	20,413	20,413	21,460	21,988	21,988	23,055	23,055
16	<b>TOTAL DEFERRED CREDITS &amp; OPER RESERVES</b>	<b>(76,639)</b>	<b>(76,639)</b>	<b>(75,592)</b>	<b>(75,064)</b>	<b>(75,064)</b>	<b>(73,997)</b>	<b>(73,997)</b>
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	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>
20	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>(7,927,302)</b>	<b>(8,519,282)</b>	<b>(8,552,143)</b>	<b>(8,524,749)</b>	<b>(8,807,455)</b>	<b>(8,796,096)</b>	<b>(9,477,130)</b>

0038



Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19  
 Page 3 of 3

Preparer Steven M Lubertozzi

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

No	EQUITY CAPITAL & LIABILITIES	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Common Stock Issued	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(3,356,145)	(2,085,914)
4	Retained Earnings	259,866	495,947	694,411	978,359	1,242,984	(1,112,108)	(59,505)
5	Other Equity Capital (advances from assoc cos)	3,211,558	3,211,558	3,211,558	3,195,273	3,192,212	7,042,023	3,506,988
6	TOTAL EQUITY CAPITAL	1,291,362	1,527,443	1,725,908	1,993,570	2,255,134	2,373,771	1,161,570
7	Accounts Payable	(8,716,128)	(9,166,991)	(8,879,017)	(9,687,358)	(9,724,530)	(9,364,724)	(8,118,101)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(72,485)	(73,070)	(74,490)	(75,625)	(76,035)	(75,970)	(72,664)
10	Accrued Interest	5,546	5,205	4,932	4,598	4,353	4,059	5,452
11	Accrued Taxes	(207,678)	(206,960)	(207,122)	(206,122)	(207,684)	(204,027)	(204,465)
12	TOTAL CURRENT & ACCRUED LIABILITIES	(8,990,745)	(9,441,816)	(9,155,698)	(9,964,507)	(10,003,896)	(9,640,651)	(8,389,777)
13	Advances For Constructions	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
14	Less Accum Amortization of AIAC	2,948	2,948	2,948	2,948	2,948	2,948	2,948
15	Other Deferred Credits	24,135	24,680	24,680	25,232	25,787	26,406	23,330
16	TOTAL DEFERRED CREDITS & OPER RESERVE	(72,917)	(72,372)	(72,372)	(71,820)	(71,265)	(70,646)	(73,722)
17	Contributions in Aid of Construction	(2,591,376)	(2,592,776)	(2,593,126)	(2,594,176)	(2,595,226)	(2,595,226)	(2,591,725)
18	Less Accum Amortization of CIAC	1,247,724	1,254,198	1,260,672	1,267,146	1,273,620	1,280,094	1,241,259
19	ACCUMULATED DEFERRED INCOME TAXES	(366,142)	(366,142)	(366,142)	(368,073)	(368,073)	(357,227)	(365,753)
20	TOTAL EQUITY CAPITAL & LIABILITIES	(9,482,095)	(9,691,465)	(9,200,758)	(9,737,860)	(9,509,705)	(9,009,895)	(9,018,149)

0039

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1  
 Page 1 of 1

Preparer: Steven M. 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	590,605	13,592	604,197	188,043	792,240	B-3 & B-4
2	Operation & Maintenance	367,760	44,747	412,507		412,507	B-3 & B-5
3	Depreciation	105,343	23,800	129,143		129,143	B-3 & B-13
4	CIAC Amortization	(24,109)	0	(24,109)		(24,109)	B-3
5	PAA Amortization	84	(84)	0		0	
6	Taxes Other Than Income	39,401	3,000	42,401	8,462	50,863	B-3 & B-15
7	Provision for Income Taxes	<u>6,560</u>	<u>(19,538)</u>	<u>(12,978)</u>	<u>67,577</u>	<u>54,599</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>495,039</u>	<u>51,925</u>	<u>546,964</u>	<u>76,039</u>	<u>623,003</u>	
9	NET OPERATING INCOME	<u>95,565</u>	<u>(38,332)</u>	<u>57,233</u>	<u>112,004</u>	<u>169,237</u>	
11	RATE BASE	<u>1,303,261</u>		<u>2,424,634</u>		<u>1,777,766</u>	
12	RATE OF RETURN	<u>7.33%</u>		<u>2.36%</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 Commissioner

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

Schedule B-2  
 Page 1 of 1

Preparer: Steven M. 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	386,850	12,141	398,992	516,191	915,183	B-3 & B-4
2	Operation & Maintenance	431,066	124,454	555,520		555,520	B-3 & B-5
3	Depreciation	51,967	(24,250)	27,717		27,717	B-3 & B-13
4	CIAC Amortization	(16,666)	0	(16,666)		(16,666)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	24,276	1,836	26,112	23,229	49,341	B-3 & B-15
7	Provision for Income Tax:	(66,831)	(45,650)	(112,481)	185,501	73,020	B-3 & C-1
8	OPERATING EXPENSES	423,812	56,390	480,202	208,730	688,932	
9	NET OPERATING INCOME	(36,962)	(44,248)	(81,210)	307,461	226,251	
11	RATE BASE	2,280,488		2,482,276		2,377,422	
12	RATE OF RETURN	(1.62%)		(3.27%)		9.52%	

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

0041

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule B-3  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	13,592		12,141	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	13,592	0	12,141	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		188,043		516,191
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	188,043	0	516,191
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	16,402		8,855	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	24,481		13,217	
7	Additional costs for monthly billing	4,576		2,470	
8	Increased in operating expenses - connection to City of Sanford			100,296	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	(3,835)		(2,071)	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	3,123		1,686	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	44,747	0	124,454	0
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	23,800		(24,250)	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	(84)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	3,000	8,462	1,836	23,229
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(19,538)	67,577	(45,650)	185,501
17	Total Operating Expense Adjustments	51,925	76,039	56,390	208,730
18	Total Adjustments to Net Operating Income	(38,332)	112,004	(44,248)	307,461

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4  
 Page 1 of 3

Preparer: Steven M 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	\$559,556	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	16,820	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family		521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	361,159
8	462.2	Private Fire Protection		522.2	Measured - Commercial	21,661
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	4,844	522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		<b>TOTAL WATER SALES</b>	<u>581,220</u>	525	Interdepartmental Sales	
15						
16		<b>OTHER WATER REVENUES</b>			<b>TOTAL SEWER SALES</b>	<u>382,820</u>
17	470	Forfeited Discounts			<b>OTHER SEWER REVENUES</b>	
18	471	Misc. Service Revenues	9,385		Sale of Sludge	
19	472	Rents From Water Property		531	Forfeited Discounts	
20	473	Interdepartmental Rents		532	Rents From Sewer Property	
21	474	Other Water Revenues		534	Interdepartmental Rents	
22				535	Uncollectible Accounts	
23		<b>TOTAL OTHER WATER REVENUES</b>	<u>9,385</u>	536	Misc. Service Revenues	<u>4,031</u>
24						
25		<b>TOTAL WATER OPERATING REVENUES</b>	<u>\$590,605</u>		<b>TOTAL OTHER SEWER REVENUES</b>	<u>4,031</u>
26						
27					<b>TOTAL SEWER OPERATING REVENUES</b>	<u>\$386,850</u>

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4  
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Present Water	Account No. and Description	(2) Pro Forma Present Sewer
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
2	461.1	Metered - Residential	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		<b>TOTAL WATER SALES</b>	525	Interdepartmental Sales
15				
16		<b>OTHER WATER REVENUES</b>		<b>TOTAL SEWER SALES</b>
17	470	Forfeited Discounts		
18	471	Misc. Service Revenues		<b>OTHER SEWER REVENUES</b>
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		<b>TOTAL OTHER WATER REVENUES</b>	536	Uncollectible Accounts
24				Misc. Service Revenues
25		<b>TOTAL WATER OPERATING REVENUES</b>		<b>TOTAL OTHER SEWER REVENUES</b>
26				
27				<b>TOTAL SEWER OPERATING REVENUES</b>

0044

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4  
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	WATER SALES		(1)	SEWER SALES		(2)
	Account No. and Description	Pro Forma Proposed Water		Account No. and Description	Pro Forma Proposed Sewer	
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$754,367	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	22,060	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	866,737
8	462.2	Private Fire Protection		522.2	Measured - Commercial	44,415
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	6,428	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		<b>TOTAL WATER SALES</b>	<b>782,855</b>	525	Interdepartmental Sales	
15						
16		<b>OTHER WATER REVENUES</b>			<b>TOTAL SEWER SALES</b>	<b>911,152</b>
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	9,385		<b>OTHER SEWER REVENUES</b>	
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		<b>TOTAL OTHER WATER REVENUES</b>	<b>9,385</b>	536	Uncollectible Accounts	
24					Misc. Service Revenues	4,031
25		<b>TOTAL WATER OPERATING REVENUES</b>	<b>\$792,240</b>		<b>TOTAL OTHER SEWER REVENUES</b>	<b>4,031</b>
26						
27					<b>TOTAL SEWER OPERATING REVENUES</b>	<b>\$915,183</b>

0045

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5  
 Page 1 of 1

Preparer: Steven M Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	162,746	134,232	151,191	145,072	155,814	150,007	154,849	171,823	147,805	168,977	163,690	(1,589,394)	116,813	24,481	141,294
2	603	Salaries & Wages - Officers, Etc													0		0
3	604	Employee Pensions & Benefits	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	32,514	(3,835)	28,680
4	610	Purchased Water	165	172	315	161	2,070	153	363	165	663	220	156	166	4,768		4,768
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	2,067	1,916	1,923	1,964	2,439	2,258	1,817	1,726	1,738	2,044	1,579	1,915	23,386		23,386
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	3,914	2,514	1,069	2,200	2,021	885	853	1,582	729	788	677	1,417	18,648		18,648
9	620	Mat & Sup / Maint & Rep	11,149	13,349	8,035	13,321	12,547	13,088	11,169	10,301	10,485	13,418	11,869	(46,381)	82,350		82,350
10	631	Contractual Services - Engr	0	618	0	843	240	143	0	351	0	67	311	(1,401)	1,171		1,171
11	632	Contractual Services - Acct	0	0	0	0	0	0	0	0	0	0	0	1,729	1,729		1,729
12	633	Contractual Services - Legal	586	3,613	4,547	1,072	1,931	975	(1,096)	166	374	522	5,167	(8,025)	9,832		9,832
13	634	Contractual Services - Mgmt													0		0
14	635	Contractual Services - Other	0	1,948	329	0	0	0	0	0	0	0	0	3,958	6,235		6,235
15	641	Office Supplies & Utilities	7,207	3,850	5,272	5,078	5,111	4,635	5,789	6,550	6,031	8,043	4,989	(40,876)	21,679		21,679
16	642	Testing Expense	497	1,748	594	(3,743)	915	430	490	832	230	526	0	845	3,364		3,364
17	650	Transportation Expenses	2,681	6,369	6,741	6,379	5,132	6,851	3,775	5,828	2,112	4,608	7,552	(44,138)	13,889		13,889
18	656	Insurance - Vehicle													0		0
19	657	Insurance - General Liability													0		0
20	658	Insurance - Workman's Comp													0		0
21	659	Insurance - Other	0	0	0	0	7,030	0	0	0	0	6,494	0	4,216	17,739		17,739
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp - Rate Case Amort	1,003	1,040	1,040	1,040	1,040	1,040	1,050	1,053	1,054	1,054	1,073	(5,465)	6,025	16,402	22,427
24	667	Reg. Comm. Exp - Other													0		0
25	660	Bad Debt Expense	239	393	254	88	491	864	70	321	48	(3)	310	562	3,637		3,637
26	665	Miscellaneous Expenses (1)	862	(123)	4,874	(193)	1,745	584	306	845	379	1,327	7,899	(14,525)	3,980	7,699	11,678
27		TOTAL	195,825	174,348	188,894	175,991	201,236	184,624	182,145	204,253	174,357	210,794	207,982	(1,732,688)	367,760	44,747	412,507

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



Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No	Account No	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj	Total Adj. O&M
<b>Per Books:</b>																	
1	701	Salaries & Wages - Employees	87,864	72,470	81,625	78,322	84,121	80,986	83,601	92,764	79,797	91,228	88,373	(858,087)	63,065	13,217	76,282
2	703	Salaries & Wages - Officers, Etc													0		0
3	704	Employee Pensions & Benefits	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	17,554	(2,071)	15,483
4	710	Purchased Sewage Treatment	11,796	11,265	12,000	9,281	16,117	7,000	15,137	13,000	13,127	43,770	26,441	30,787	209,720		209,720
5	711	Sludge Renoval Expenses													0		0
6	715	Purchased Power	1,910	1,370	1,591	1,755	1,805	1,297	1,891	1,776	597	1,349	579	597	16,518		16,518
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	26	950	225	844	145	25	0	490	0	179	69	237	3,188		3,188
9	720	Mat & Sup /Maint & Rep	8,346	10,145	5,575	8,911	6,134	7,224	7,140	14,342	6,601	11,821	5,967	(24,423)	67,783		67,783
10	731	Contractual Services - Engr	0	334	0	455	130	77	0	189	0	36	168	(756)	632		632
11	732	Contractual Services - Acct	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	316	1,950	2,455	579	1,043	527	(592)	90	202	282	2,790	(4,333)	5,308		5,308
13	734	Contractual Services - Mgmt													0		0
14	735	Contractual Services - Other	0	1,052	178	0	0	0	0	0	0	0	0	3,070	4,299		4,299
15	741	Office Supplies & Utilities	3,891	2,079	2,846	2,741	2,760	2,502	3,125	3,536	3,256	4,342	2,693	(22,068)	11,704		11,704
16	742	Testing Expense	1,562	186	510	2,048	600	962	315	80	0	41	550	0	6,853		6,853
17	750	Transportation Expenses	1,447	3,439	3,640	3,444	2,771	3,699	2,038	3,146	1,140	2,488	4,077	(23,829)	7,499		7,499
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	0	0	0	0	3,795	0	0	0	0	3,506	0	2,276	9,577		9,577
22	760	Advertising Expense													0		0
23	766	Reg. Comm. Exp. - Rate Case Amort.	541	562	562	562	562	562	567	569	569	569	580	(2,950)	3,253	8,855	12,108
24	767	Reg. Comm. Exp. - Other													0		0
25	770	Bad Debt Expense	129	212	137	47	265	467	38	173	26	(2)	167	304	1,963		1,963
26	775	Miscellaneous Expenses	302	97	2,631	(104)	942	315	165	456	205	716	4,264	(7,842)	2,149	104,452	106,601
27	TOTAL		119,594	107,571	115,438	110,348	122,650	107,107	114,888	132,076	106,983	161,788	138,180	(905,556)	431,066	124,454	555,520

Caclulation of Monthly Billing Expense

Florida Public Service Commission

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

Schedule B-6/1  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

<u>Line No.</u>	<u>Description</u>	<u>Cost per Customer</u>	<u># of Monthly Bills</u>	<u>Additional Mailings</u>	<u>Additional Costs</u>
1	Bank Charges per Check Deposited	0.10	2,603	6	\$1,562
2	Postage	0.275	2,603	6	4,295
3	Envelopes - Mailing	0.03170	2,603	6	495
4	Envelopes - Return	0.02355	2,603	6	368
5	White Paper	0.02090	2,603	6	326
6	Additional Office Personnel				<u>0</u>
7	<b>Total Adjustment</b>				<b><u>\$7,046</u></b>
8	Allocated to Water Based on Customers				\$4,576
9	Allocated to Sewer Based on Customers				\$2,470

0048

Compa Utilities Inc. of Florida - Seminole County  
 Docket 020071-WS  
 Schedule Year 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	\$116,813	\$144,216	(\$27,403)	(19.0%)
2	603 Salaries & Wages - Officers, Etc.	0	6,258	(6,258)	(100.0%)
3	604 Employee Pensions & Benefits	32,514	26,446	6,068	22.9%
4	610 Purchased Water	4,768	533	4,235	794.6% <sup>(1)</sup>
5	611 Sludge Removal Expenses	0	0	0	n/a
6	615 Purchased Power	23,386	29,322	(5,936)	(20.2%)
7	616 Fuel for Power Purchased	0	0	0	n/a
8	618 Chemicals	18,648	12,761	5,887	46.1% <sup>(2)</sup>
9	620 Mat. & Sup./Maint. & Rep.	82,350	42,652	39,698	93.1% <sup>(3)</sup>
10	631 Contractual Services - Engr.	1,171	1,348	(177)	(13.1%)
11	632 Contractual Services - Acct.	1,729	3,244	(1,515)	(46.7%)
12	633 Contractual Services - Legal	9,832	1,980	7,852	396.6% <sup>(4)</sup>
13	634 Contractual Services - Mgmt.	0	0	0	n/a
14	635 Contractual Services - Other	6,235	17,894	(11,659)	(65.2%)
15	641 Office Supplies & Utilities	21,679	21,679	0	n/a
16	642 Testing Expense	3,364	3,364	0	n/a
17	650 Transportation Expenses	13,889	12,255	1,634	13.3%
18	656 Insurance - Vehicle	0	3,602	(3,602)	(100.0%)
19	657 Insurance - General Liability	0	2,377	(2,377)	(100.0%)
20	658 Insurance - Workman's Comp	0	1,877	(1,877)	(100.0%)
21	659 Insurance - Other	17,739	3,824	13,915	363.9% <sup>(5)</sup>
22	660 Advertising Expense	0	0	0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	6,025	6,025	0	n/a
24	667 Reg. Comm. Exp. - Other	0	0	0	n/a
25	660 Bad Debt Expense	3,637	4,140	(503)	(12.2%)
26	665 Miscellaneous Expenses	3,980	24,921	(20,941)	(84.0%)
27	TOTAL	<u>\$367,760</u>	<u>\$339,650</u>	<u>\$28,110</u>	<u>7.6%</u>
28	Total Customer Equivalents	<u>2,650</u>	<u>2,638</u>	<u>12</u>	<u>0.5%</u>
29	Consumer Price Index - U	<u>176.7</u>	<u>124.0</u>	<u>52.7</u>	<u>29.8%</u>
38	Combined Effect of Customer Growth & CPI-U				<u>30.3%</u>

- (1) The Utility is purchasing additional water then it had in the past.
- (2) Chemical expense has increased due to elevated chlorine usage
- (3) The test year expense is consistent with prior years levels of expense
- (4) The Utilities legal fees have increase at a higher rate, do to an increase in legal fees and frequency of necessity
- (5) Insurance costs continue to increase at a rate higher. However, the UIF insurance is part of the consolidated insurance for the entire Utilities, Inc. group of companies. This means the cost to UIF is lower than it would be if UIF had to insure itself.

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

Schedule B-8  
 Page 1 of 1  
 Preparer: Steven M. 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) Diference \$	(5) Diference %
1	701 Salaries & Wages - Employees	\$63,065	\$53,257	9,808	18.4%
2	703 Salaries & Wages - Officers, Etc.	0	17,230	(17,230)	(100.0%)
3	704 Employee Pensions & Benefits	17,554	12,388	5,166	41.7%
4	710 Purchased Sewage Treatment	209,720	54,494	155,226	284.8% (1)
5	711 Sludge Removal Expenses	0	11,255	(11,255)	(100.0%)
6	715 Purchased Power	16,518	14,735	1,783	12.1%
7	716 Fuel for Power Purchased	0	0	0	n/a
8	718 Chemicals	3,188	5,977	(2,789)	(46.7%)
9	720 Mat. & Sup./Maunt. & Rep.	67,783	32,127	35,656	111.0% (2)
10	731 Contractual Services - Engr.	632	632	0	0.0%
11	732 Contractual Services - Acct.	0	1,519	(1,519)	(100.0%)
12	733 Contractual Services - Legal	5,308	928	4,380	472.0% (3)
13	734 Contractual Services - Mgmt.	0	0	0	n/a
14	735 Contractual Services - Other	4,299	6,502	(2,203)	(33.9%)
15	741 Office Supplies & Utilities	11,704	0	11,704	n/a
16	742 Testing Expense	6,853	0	6,853	n/a
17	750 Transportation Expenses	7,499	5,740	1,759	30.6%
18	756 Insurance - Vehicle	0	1,687	(1,687)	(100.0%)
19	757 Insurance - General Liability	0	1,113	(1,113)	(100.0%)
20	758 Insurance - Workman's Comp	0	879	(879)	(100.0%)
21	759 Insurance - Other	9,577	1,792	7,785	434.4% (4)
22	760 Advertising Expense	0	0	0	n/a
23	766 Reg. Comm. Exp. - Rate Case Amort.	3,253	0	3,253	n/a
24	767 Reg. Comm. Exp. - Other	0	0	0	n/a
25	770 Bad Debt Expense	1,963	1,939	24	1.3%
26	775 Miscellaneous Expenses	2,149	11,673	(9,524)	(81.6%)
27	TOTAL	\$431,066	\$235,867	\$195,199	45.3%
28	Total Customer Equivalents	1,431	1,424	7	0.5%
29	Consumer Price Index - U	176.7	103.7	73.0	41.3%
38	Combined Effect of Customer Growth & CPI-U				41.8%

- (1) Purchased Sewage Treatment has increased due to interconnection
- (2) The Utility incurred additional mowing and outdoor expenses in recent years
- (3) The Utilities legal fees have increase at a higher rate, do to an increase in legal fees and frequency of necessity
- (4) The insurance accounts had been consolidated in the previous rte case

Contractual Services

Florida Public Service Commission

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

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

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

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

0051

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

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

Estimate Through

- PAA
- Commission Hearing (contested)

Amortization period Four Years

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

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

Schedule Year Ended 12/31/01

Interim  Final

Preparer: Steven M. Lubertozi

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.

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

0053

Allocation of Expenses

Florida Public Service Commission

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

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

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

Line No	G/L Acct. No	Description	(1) (3) (4)			(6) (7) (8)			(9)	
			Allocation Percentages			Amounts Allocated			Seminole	
			UIF	Other Companies/ Systems	Total	UIF	Other Companies/ Systems	Total	64 94% Water	35 06% Sewer
<b>Water Service Corp Allocated Expenses</b>										
1	508	Salaries - Office	3 3%	96 7%	100 0%	31,307	907,279	938,586	9,527	5,143
2	524	Outside Services	4 1%	95 9%	100 0%	19,271	453,296	472,567	5,864	3,166
3	531	Pension & Benefits	3 5%	96 5%	100 0%	12,647	345,316	357,963	3,849	2,078
4	534	Insurance	3 8%	96 2%	100 0%	36,137	913,332	949,469	10,997	5,937
5	553	Office Supplies	3 5%	96 5%	100 0%	3,444	95,591	99,035	1,048	566
6	555	Office Utilities	3 7%	96 3%	100 0%	1,764	46,086	47,850	537	290
7	557	Office Maintenance	3 7%	96 3%	100 0%	4,352	113,759	118,111	1,324	715
8	559	Miscellaneous	4 2%	95 8%	100 0%	7,925	182,607	190,532	2,412	1,302
9	604	Operators Expense				0	0	0	0	0
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	35,558	19,197
11	710	Depreciation	3 7%	96 3%	100 0%	7,235	189,118	196,353	2,202	1,189
12	721	Taxes Other Than Income	3 7%	96 3%	100 0%	11,518	301,068	312,586	3,505	1,892
13	748	Other Income	3 7%	96 3%	100 0%	(602)	(15,746)	(16,348)	(183)	(99)
14	771	Interest Expense	3 7%	96 3%	100 0%	14,191	369,293	383,484	4,318	2,331
15		Total Expenses				149,189	3,900,999	4,050,188	45,400	24,510
<b>Utilities, Inc. of Florida Allocated Expenses</b>										
17	553	Office Supplies	-92 2%	7 8%	100 0%	(46,486)	3,947	50,433	(14,146)	(7,637)
18	555	Office Utilities	-87 0%	13 0%	100 0%	(11,724)	1,753	13,477	(3,568)	(1,926)
19	559	Miscellaneous	-87 0%	13 0%	100 0%	(41,516)	6,203	47,719	(12,634)	(6,821)
20	650	Transportation Expenses	-54 6%	45 4%	100 0%	(53,549)	44,599	98,148	(16,295)	(8,798)
21	604	Operators Expense	-87 0%	13 0%	100 0%	(4,891)	730	5,621	(1,488)	(804)
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(48,131)	(25,985)
23	721	Taxes Other Than Income	-87 0%	13 0%	100 0%	(4,092)	610	4,702	(1,245)	(672)
24	710	Depreciation	-63 8%	36 2%	100 0%	(90,099)	51,174	141,273	(27,418)	(14,802)
25		Total Expenses				(252,357)	109,016	361,373	(76,794)	(41,460)

Note: Allocation methodology is based predominantly on customer equivalents



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

Schedule B-13  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,301		1,301	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	4		4	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	5,238		5,238	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Generation Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	18,681		18,681	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	1,382		1,382	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	5,117		5,117	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	2,996		2,996	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	5,002		5,002	0.00%	0
25	331.4 Transm. & Distribution Mains	20,675		20,675	0.00%	0
26	333.4 Services	6,248		6,248	0.00%	0
27	334.4 Meters & Meter Installations	12,664		12,664	0.00%	0
28	335.4 Hydrants	594		594	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,831		1,831	0.00%	0
33	340.5 Office Furniture & Equipment	1,634		1,634	0.00%	0
34	341.5 Transportation Equipment	13,209		13,209	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	5,523		5,523	0.00%	0
37	344.5 Laboratory Equipment	225		225	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	2,234		2,234	0.00%	0
40	347.5 Misc Equip (Computer)	784		784	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	105,343	0	105,343		0

0055

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

Schedule B-14  
 Page 1 of 1

Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351 1 Organization	4		4	0.00%	0
2	352 1 Franchises	0		0	0.00%	0
3	389 1 Other Plant & Misc Equipment	0		0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights	0		0	0.00%	0
6	354.2 Structures & Improvements	6,375		6,375	0.00%	0
7	360.2 Collection Sewers - Force	329		329	0.00%	0
8	361.2 Collection Sewers - Gravity	16,278		16,278	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	2,772		2,772	0.00%	0
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights	0		0	0.00%	0
16	354.3 Structures & Improvements	0		0	0.00%	0
17	370.3 Receiving Wells	0		0	0.00%	0
18	371 3 Pumping Equipment	0		0	0.00%	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	1,828		1,828	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354 4 Structures & Improvements	7,346		7,346	0.00%	0
23	380 4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381 4 Plant Sewers	9,480		9,480	0.00%	0
25	382 4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc. Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391 5 Transportation Equipment	7,131		7,131	0.00%	0
32	392 5 Stores Equipment	0		0	0.00%	0
33	393 5 Tools, Shop & Garage Equipment	0		0	0.00%	0
34	394 5 Laboratory Equipment	0		0	0.00%	0
35	395.5 Power Operated Equipment	0		0	0.00%	0
36	396 5 Communication Equipment	0		0	0.00%	0
37	397.5 Computer Allocated	424		424	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	51,967	0	51,967		0

0056

Taxes Other Than Income

Florida Public Service Commission

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

Schedule B-15  
 Page 1 of 1  
 Preparer: Steven M Lubertozz

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
<b>Water</b>						
1	Test Year Per Books	26,660	11,472	914	355	39,401
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	612				612
3	Payroll tax increase due to salary adjustment		2,388			2,388
4	Adjusted Test Year	27,272	13,860	914	355	42,401
5	RAF assoc. with revenue adjustments	8,462				8,462
6	Total Balance	<u>35,734</u>	<u>13,860</u>	<u>914</u>	<u>355</u>	<u>50,863</u>
<b>Sewer</b>						
1	Test Year Per Books	17,560	6,193	494	29	24,276
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	546				546
3	Payroll tax increase due to salary adjustment		1,290			1,290
4	Adjusted Test Year	18,106	7,483	494	29	26,112
5	RAF assoc. with revenue adjustments	23,229				23,229
6	Total Balance	<u>41,335</u>	<u>7,483</u>	<u>494</u>	<u>29</u>	<u>49,341</u>

0057

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule C-1  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	(39,621)	167,240	127,619
2	Deferred Income Tax Expense	C-5	(9,781)	9,781	0
3	ITC Realized This Year	C-8	0		0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0
5	Parent Debt Adjustment	C-9	0		0
6	Total Income Tax Expense		<u>(49,403)</u>	<u>177,022</u>	<u>127,619</u>
	Water Operations	Deferred	1,117	(1,117)	0
		Current	5,459		54,599
	Sewer Operations	Deferred	(11,380)	11,380	0
		Current	<u>(55,610)</u>		<u>73,020</u>
	Total		<u>(60,414)</u>	<u>10,263</u>	<u>127,619</u>

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

0058

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

Schedule C-2  
 Page 1 of 1

Preparer: Steven M. Lubertozn

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

	Per Books 12/31/01	Adjustments	Adjusted Test Year- 12/31/01	Adjusted Test Year	
				Water	Sewer
1 Net Utility Operating Income (Sch. B-1, B-2)	58,603	336,885	395,488	169,237	226,251
2 Add Income Tax Expense Per Books (Sch. B-1, B-2)	(60,270)	187,889	127,619	54,599	73,020
3 Subtotal	(1,667)	524,774	523,107	223,836	299,271
4 Less: Interest Charges (Sch. C-3)	88,962	94,522	183,483	78,502	104,981
5 Taxable Income Per Books	(90,628)	430,252	339,624	145,334	194,290
<b>Schedule M Adjustments</b>					
6 Permanent Differences (From Sch. C-4)	(31,121)	31,121	0	0	0
7 Adjust for Depre AFUDC	0	0	0	0	0
7 Timing Differences (From Sch. C-5)	16,940	(16,940)	0	0	0
8 Total Schedule M Adjustments	(14,181)	14,181	0	0	0
9 Taxable Income Before State Taxes	(104,810)	444,434	339,624	145,334	194,290
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	(109,810)	444,434	334,624	142,834	191,790
12 State Income Tax (5.5% of Line 11)	(6,040)	24,444	18,404	7,856	10,548
13 Emergency Excise Tax	0	0	0	0	0
14 Credits (Prior Year True-up)	0	0	0	0	0
15 Current State Income Taxes	(6,040)	24,444	18,404	7,856	10,548
16 Federal Taxable Income (Line 9 - Line 15)	(98,770)		321,220	137,478	183,742
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	(33,582)	0	109,215	46,743	62,472
19 Current Federal Inc. Taxes (Line 18)	(33,582)	0	109,215	46,743	62,472
<b>Summary:</b>					
20 Current State Income Taxes (Line 15)	(6,040)	24,444	18,404	7,856	10,548
21 Current Federal Income Taxes (Line 19)	(33,582)	142,797	109,215	46,743	62,472
22 Total Current Income Tax Expense (To C-1)	(39,621)	167,240	127,619	54,599	73,020

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

0059

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule C-3  
 Page 1 of 1  
 Preparer Steven M Lubertozzi

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

Line No	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Other Interest Expense - Intercompany	120,083	63,400	183,483	78,502	104,981
3	AFUDC (not used for tax calculation)	(31,121)	31,121	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>88,962</u>	<u>94,522</u>	<u>183,483</u>	<u>78,502</u>	<u>104,981</u>

0060

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule C-4  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Interest during construction

(31,121)

Supporting Schedules: None  
Recap Schedules: C-2

0061

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

Schedule C-5  
 Page 1 of 1  
 Preparer: Steven M. 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)	(200,194)	(108,081)
2	Tax Depreciation and Amortization	<u>327,983</u>	<u>212,992</u>	<u>114,991</u>
3	Difference	<u>19,708</u>	<u>12,798</u>	<u>6,910</u>
4	Other Timing Differences (Itemize):	(6,210)	(4,033)	(2,177)
5	Deferred Maintenance	(33,262)	(21,600)	(11,662)
6	Deferred Reg. Comm Exp.	(2,700)	(1,753)	(947)
7	Amorization of Org. Costs	<u>5,524</u>	<u>3,587</u>	<u>1,937</u>
8	Total Timing Differences (To C-2)	<u>(16,940)</u>	<u>(11,001)</u>	<u>(5,939)</u>
9	Timing Differences For State Deferred Taxes:			
10	Deferred Maintenance	(33,262)	(21,600)	(11,662)
11	Deferred Reg. Comm Exp.	(2,700)	(1,753)	(947)
12	CIAC Plant and/or conn. fees	<u>(6,210)</u>	<u>(4,033)</u>	<u>(2,177)</u>
13	Total	<u>(42,172)</u>	<u>(27,386)</u>	<u>(14,786)</u>
14	State Tax Rate	5.50%		
15	State Deferred Taxes ( Line 14 x Line 13)	(2,319)	(1,506)	(813)
16	Correction/Adjustment	<u>(204)</u>	<u>(132)</u>	<u>(72)</u>
17	Total State Deferred Tax	<u>(2,523)</u>	<u>(1,639)</u>	<u>(885)</u>
18	Timing Differences For Federal Deferred Taxes:			
19	Depreciation Difference	19,708	12,798	6,910
20	Deferred Maintenance	(33,262)	(21,600)	(11,662)
21	Deferred Reg. Comm Exp.	(2,700)	(1,753)	(947)
22	Amorization of Org Costs	5,524	3,587	1,937
23	CIAC Plant and/or conn. fees	<u>(6,210)</u>	<u>(4,033)</u>	<u>(2,177)</u>
24	Total	<u>(16,940)</u>	<u>(11,001)</u>	<u>(5,939)</u>
25	Deferred SIT	<u>(2,523)</u>	<u>(1,639)</u>	<u>(885)</u>
26	Net Total	<u>(14,417)</u>	<u>(9,362)</u>	<u>(5,054)</u>
27	Federal Tax Rate	34.00%		
28	Federal Deferred Taxes (Line 26 x Line 27)	(4,902)	(3,183)	(1,719)
29	Correction/Adjustment	<u>(2,356)</u>	<u>(1,530)</u>	<u>(826)</u>
31	Total Federal Deferred Tax	<u>(7,258)</u>	<u>(4,713)</u>	<u>(2,545)</u>
32	Add: State Deferred Taxes (Line 17)	<u>(2,523)</u>	<u>(1,639)</u>	<u>(885)</u>
33	Total Deferred Tax Expense (To C-1)	<u>(9,781)</u>	<u>1,117</u>	<u>(11,380)</u>



Accumulated Deferred Income Taxes  
Summary

Florida Public Service Commission

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

Schedule C-6  
Page 1 of 3  
Preparer Steven M 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	12/30/88	310,944				
2	Tap Fees			(2619)		
3	Def. Rate Case Exp		(1564)			
4	Def. Maintenance		754			
5	Def. Origination		2,190			
6	Def. ACRS		14,660			
7	Def. Pre ACRS		4,084			
8						293,439
9	12/30/89	293,439				
10	Tap Fees		424	(2,691)	0	
11	Def. Rate Case Exp		(2,828)		0	
12	Def. Maintenance		715		0	
13	Def. Origination		2,190		0	
14	Def. ACRS		14,660		0	
15						280,969
16	12/30/90	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	12/30/91	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	12/30/92	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	12/30/93	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	12/30/94	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	12/30/95	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	12/30/96	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	12/30/97	228,522				
66	Tap Fees		342	(204)	0	
67	Def. Rate Case Exp		149		0	
68	Def. Maintenance		(2,256)		0	
69	Def. Origination		(3,845)		0	
70	Def. ACRS		(1,896)		0	
71						236,232

Accumulated Deferred Income Taxes  
Summary

Florida Public Service Commission

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

Schedule C-6  
Page 2 of 3  
Preparer Steven M Lubertozzi

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

Line		Accumulated Deferred Income Taxes - State (Account 190 2)				Ending Balance
		Beginning Balance	Current Year Deferral	Flowback Current Year	Miscellaneous Adjustments	
1	12/30/88	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	
						7,219
3	12/30/90	7,219				
	Tap Fees		512	(228)	(752)	
	Def Rate Case Exp		(658)		0	
	Def. Maintenance		(509)		0	
						8,854
4	12/30/91	8,854				
	Tap Fees		1,067	(267)	0	
	Def Rate Case Exp		2,683		0	
	Def Maintenance		(1520)		0	
						6,891
5	12/30/92	6,891				
	Tap Fees		(159)	(348)	0	
	Def Rate Case Exp		2,756		0	
	Def. Maintenance		958		0	
						3,684
6	12/30/93	3,684				
	Tap Fees		(734)	(224)	0	
	Def Rate Case Exp		2,295		0	
	Def Maintenance		329		0	
						2,018
7	12/30/94	2,018				
	Tap Fees			(216)	0	
	Rate Case Exp		1,409		0	
	Def Maintenance		323		0	
						502
8	12/30/95	502				
	Tap Fees			(211)	0	
	Def Rate Case Exp		(932)		0	
	Def Maintenance		(637)		0	
						2,282
9	12/30/96	2,282				
	Tap Fees			(206)	0	
	Def Rate Case Exp		(700)		0	
	Def. Maintenance		(658)		0	
						3,846
10	12/30/97	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		(2474)		
	Def. Rate Case Exp.	944			
	Def. Maintenance	224			
	Def. Origination	7,386			
	Def. ACRS	2,190			
		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		(2869)		
	Def. Rate Case Exp.	6,235			
	Def. Maintenance	15,673			
	Def. Origination	(8882)			
	Def. ACRS	(2274)			
		(21009)		(850)	
					300,954
5	12/30/92	300,954			
	Tap Fees		(3345)		
	Def. Rate Case Exp	(928)			
	Def. Maintenance	16,106			
	Def. Origination	5,594			
	Def. ACRS	(101)			
		(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	1,867			
	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		(1727)	0	
	Def. Rate Case Exp	1,995		0	
	Def. Maintenance	868		0	
	Def. Origination	10,687		0	
	Def. ACRS	(1878)		0	
		(3146)		0	

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

Investment Tax Credits Analysis

Florida Public Service Commission

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

Schedule C-7  
 Page 1 of 1

Preparer Steven M Lubertozzi

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

1.5% ITC											
Line No	Year	Gross ITC	Acc Amort 12/31/94	Net ITC 12/31/94	1995	1996	1997	1998	1999	2000	2001
1	Prior	(18,612)	3,906	(14,706)	279	279	279	279	279	279	279
2	1981	(7,053)	1,378	(5,675)	106	106	106	106	106	106	106
3	1982	(18,745)	3,372	(15,373)	281	281	281	281	281	281	281
4	1983	(52,301)	8,635	(43,666)	785	785	785	785	785	785	785
5	1984	(37,642)	5,650	(31,992)	565	565	565	565	565	565	565
6	1985	(12,934)	1,746	(11,188)	194	194	194	194	194	194	194
7	1986	(9,723)	1,168	(8,555)	146	146	146	146	146	146	146
					<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>
					<u>(131,155)</u>	<u>(128,799)</u>	<u>(126,443)</u>	<u>(124,087)</u>	<u>(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

0064

Parent Debt Information

Florida Public Service Commission

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

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

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

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

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

0065

Income Tax Returns

Florida Public Service Commission

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

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

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

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

0066

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County

Schedule C-10

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim  Final

Preparer: Steven M. Lubertozi

Historical  Projected

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

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

0067

Schedule of Requested Cost of Capital  
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1  
Page 1 of 1

Preparer: Steven M. Lubertozi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,871,811	45.07%	8.59%	3.87%
2	Short-Term Debt	342,234	8.24%	6.62%	0.55%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,894,407	45.59%	<b>11.07%</b>	5.04%
5	Customer Deposits	43,948	1.06%	6.00%	0.06%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.06%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>4,155,188</u>	<u>100.02%</u>		<u>9.52%</u>

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

Note: Leverage Formula: 9.10% + 0.896/ER

0068



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

Florida Public Service Commission

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

Schedule D-2  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Class of Capital	(2) Balance 12/31/01	Balance 12/31/00	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	(70,605,112)	45.56%	1,871,811	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(12,913,651)	8.33%	342,234	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,764	69,945,301	73,349,304	(71,454,897)	46.11%	1,894,407	
5	Customer Deposits	75,970	66,345	72,664	(28,716)	0.00%	43,948	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	1,730	3,846	2,788	0	0.00%	2,788	
9	Other (Explain)			0	0	0.00%	0	
10	<b>Total</b>	<b>170,271,464</b>	<b>150,032,492</b>	<b>159,157,563</b>	<b>(155,002,376)</b>	<b>100.00%</b>	<b>\$4,155,188</b>	

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

0069

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule D-3  
 Page 1 of 1

Preparer Steven M Lubertozzi

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

Not applicable

Recap Schedules: A-19, D-2

0070

Schedule of Short Term Debt  
Beginning and Year End Average

Florida Public Service Commission

Company: Parent Company Utilities, Inc.  
Docket No.: O20071-WS  
Schedule Year ended: 12/31/01  
Interim  Final   
Historical  Projected

Schedule D-4  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

Recap Schedules: A-19, D-2

**0071**

Cost of Long Term Debt  
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-5  
Page 1 of 1

Preparer: Steven M Lubertozzi

Line No	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Mth Average Principal Amount Outstanding 12/31/01	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16% \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,307,692	1,000,000				9,787	486,185	495,972	9.34%
3	9.01% \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	10,269,231	1,500,000				18,937	925,258	944,194	9.19%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0				75,605	3,452,200	3,527,805	8.60%
5	7.87% due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0				27,660	1,180,500	1,208,160	8.05%
6	Mortgage Notes -											
7	Other Long Term Debt - 8.1% to 9.5% promissory notes due in monthly installments through 2017		345,623	345,623	0							
8	Bank Debt				0					0	0	
	<b>Total</b>		<b>81,345,623</b>	<b>71,922,546</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,989</b>	<b>6,044,142</b>	<b>6,176,131 #</b>	<b>8.59%</b>

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

0072

Cost of Variable Long Term Debt  
Thirteen Month 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 Avg 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

0073

Schedule of Customer Deposits

Florida Public Service Commiss

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

Schedule D-7  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

0074

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

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

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)
	Pre-Filing			Index Adjusted			Proposed			Pre-Filing			Index Adjusted			Proposed
	Rates			Rates			Rates			Rates			Rates			Rates
<b>Water</b>																
<b>Residential</b>																
5/8" Meter	\$	10.97	\$	11.12	\$	16.74	\$	16.69	\$	16.83	\$	38.71				
1" Meter	\$	27.40	\$	27.79	\$	41.69	\$	41.71	\$	42.06	\$	96.74				
1.5" Meter	\$	54.76	\$	55.53	\$	83.30	\$	83.48	\$	84.19	\$	193.64				
Flat Rate = 15,000 gallons							\$	49.24	\$	49.66	\$	114.22				
5/8" Meter Irrigation	\$	10.97	\$	11.12	\$	16.74										
1" Meter Irrigation	\$	27.40	\$	27.79	\$	41.69										
Gallonage Charge/MG	\$	1.67	\$	1.69	\$	2.09	\$	2.34	\$	2.36	\$	5.51				
<b>Oakland Shores</b>																
5/8" Meter	\$	12.08	\$	12.16	\$	16.74										
1" Meter	\$	30.12	\$	30.32	\$	41.69										
Gallonage Charge/MG	\$	2.06	\$	2.07	\$	2.09										
<b>City of Sanford</b>																
Outside of City							N/A		\$	25.18	\$	38.71				
Gallonage Charge/MG							(a)		\$	4.14	\$	5.51				
Inside City							N/A		\$	20.14	\$	38.71				
Gallonage Charge/MG							(a)		\$	3.31	\$	5.51				
<b>General Service</b>																
5/8" Meter	\$	10.97	\$	11.12	\$	16.74	\$	16.69	\$	16.83	\$	38.71				
1" Meter	\$	27.40	\$	27.79	\$	41.69	\$	41.71	\$	42.06	\$	96.74				
1.5" Meter	\$	54.76	\$	55.53	\$	83.30	\$	83.48	\$	84.19	\$	193.64				
2" Meter	\$	87.68	\$	88.92	\$	133.38	\$	133.56	\$	134.70	\$	309.81				
3" Meter	\$	175.33	\$	177.80	\$	266.70										
4" Meter	\$	273.97	\$	277.83	\$	416.75	\$	417.36	\$	420.91	\$	968.09				
5/8" Meter Irrigation	\$	10.97	\$	11.12	\$	16.74										
1" Meter Irrigation	\$	27.40	\$	27.79	\$	41.69										
1.5" Meter Irrigation	\$	54.76	\$	55.53	\$	83.30										
2" Meter Irrigation	\$	87.68	\$	88.92	\$	133.38										
Gallonage Charge/MG	\$	1.67	\$	1.69	\$	2.09	\$	2.79	\$	2.81	\$	5.51				

0075

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

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

Schedule E-2  
 Page 1 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.

Rates prior to index filing - 8/1/01  
 Rate effective dates 1/1/01 - 7/31/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Bi Monthly Base Charge	Average Bill	Revenues
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.67	\$10.97	23.69	\$556,263
1" Meter	1,708,440	156	\$1.67	\$27.40	45.66	\$4,994
1.5" Meter	0	0	\$1.67	\$54.76		\$0
5/8" Meter Irrigation	880,060	118	\$1.67	\$10.97	23.43	\$2,117
1" Meter Irrigation	0	0	\$1.67	\$27.40		\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.06	\$12.08	29.94	\$4,588
1" Meter	0	0	\$2.06	\$30.12		\$0
<b>Total Residential</b>	<b>236,995,695</b>	<b>31,019</b>				<b>\$567,962</b>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.67	\$10.97	24.07	\$1,784
1" Meter	785,370	48	\$1.67	\$27.40	54.72	\$1,969
1.5" Meter	620,992	24	\$1.67	\$54.76	97.97	\$1,694
2" Meter	2,996,900	12	\$1.67	\$87.68	504.75	\$5,531
3" Meter	2,704,450	12	\$1.67	\$175.33	551.70	\$5,568
4" Meter	0	2	\$1.67	\$273.97	273.97	\$274
5/8" Meter Irrigation	0	0	\$1.67	\$10.97		\$0
1" Meter Irrigation	172,560	12	\$1.67	\$ 27.40	51.41	\$453
1.5" Meter Irrigation	0	0	\$1.67	\$54.76		\$0
2" Meter Irrigation	1,046,670	12	\$1.67	\$87.68	233.34	\$2,274
<b>Total Residential</b>	<b>9,079,942</b>	<b>218</b>				<b>\$19,547</b>
<b>Total Water Revenues</b>	<b>246,075,637</b>	<b>31,237</b>				<b>\$587,509</b>
Revenues per General Ledger		590,605			Misc Charges	\$9,385
Adjustments					Total Revenues	\$596,894
Adjusted Revenues per General Ledger		590,605				
Revenues per Above		596,894				
Unreconcilable Difference		(6,289)				
Unreconcilable Difference Percent		-1.06%				

0076



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

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

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

Rates after index filing - 8/1/01  
 Effective dates 8/1/01 - 12/31/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.69	\$11.12	23.99	\$563,209
1" Meter	1,708,440	156	\$1.69	\$27.79	46.27	\$5,058
1.5" Meter	0	0	\$1.69	\$55.53		\$0
5/8" Meter Irrigation	880,060	118	\$1.69	\$11.12	23.72	\$2,143
1" Meter Irrigation	0	0	\$1.69	\$27.79		\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.07	\$12.16	30.10	\$4,613
1" Meter	0	0	\$2.07	\$30.32		\$0
<b>Total Residential</b>	<b>236,995,695</b>	<b>31,019</b>				<b>\$575,023</b>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.69	\$11.12	24.38	\$1,806
1" Meter	785,370	48	\$1.69	\$27.79	55.44	\$1,994
1.5" Meter	620,992	24	\$1.69	\$55.53	99.26	\$1,716
2" Meter	2,996,900	12	\$1.69	\$88.92	510.98	\$5,598
3" Meter	2,704,450	12	\$1.69	\$177.80	558.68	\$5,637
4" Meter	0	2	\$1.69	\$277.83	277.83	\$278
5/8" Meter Irrigation	0	0	\$1.69	\$11.12		\$0
1" Meter Irrigation	172,560	12	\$1.69	\$27.79	52.09	\$458
1.5" Meter Irrigation	0	0	\$1.69	\$55.53		\$0
2" Meter Irrigation	1,046,670	12	\$1.69	\$88.92	236.33	\$2,302
<b>Total General Service</b>	<b>9,079,942</b>	<b>218</b>				<b>\$19,789</b>
<b>Total Water Revenues</b>	<b>246,075,637</b>	<b>31,237</b>				<b>\$594,812</b>

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2  
 Page 3 of 6

Preparer: Steven M. Lubertoza

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$2.09	\$16.74	32.67	\$742,450
1" Meter	1,708,440	156	\$2.09	\$41.69	64.55	\$6,829
1.5" Meter	0	0	\$2.09	\$83.30		\$0
5/8" Meter Irrigation	880,060	118	\$2.09	\$16.74	32.34	\$2,828
1" Meter Irrigation	0	0	\$2.09	\$41.69		\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.09	\$16.74	34.87	\$5,088
1" Meter	0	0	\$2.09	\$41.69		\$0
	<u>236,995,695</u>	<u>31,019</u>				
<b>Total Residential</b>						<u>\$757,195</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$2.09	\$16.74	33.14	\$2,378
1" Meter	785,370	48	\$2.09	\$41.69	75.90	\$2,643
1.5" Meter	620,992	24	\$2.09	\$83.30	137.41	\$2,298
2" Meter	2,996,900	12	\$2.09	\$133.38	655.66	\$7,068
3" Meter	2,704,450	12	\$2.09	\$266.70	738.01	\$7,256
4" Meter	0	2	\$2.09	\$416.75	416.75	\$417
5/8" Meter Irrigation	0	0		\$16.74		\$0
1" Meter Irrigation	172,560	12	\$2.09	\$41.69	71.76	\$611
1.5" Meter Irrigation	0	0	\$2.09	\$83.30		\$0
2" Meter Irrigation	1,046,670	12	\$2.09	\$133.38	315.79	\$2,989
<b>Total Residential</b>	<u>\$9,079,942</u>	<u>218</u>				<u>\$25,660</u>
<b>Total Water Revenues</b>						<u>\$782,855</u>

Rates prior to index filing - 8/1/01  
 Rate effective dates 1/1/01 - 7/31/01

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2  
 Page 4 of 6

Preparer: Steven M. Lubertozzi

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

Class/Meter Size	Gallons	Billing Units	Rates per 1000 gal	Bi-monthly Base Charge	Average Bill	Revenues
<b>Residential</b>						
5/8" Meter	98,365,731	16,720	2.34	16.69	30.46	\$369,704
Flat Rate = 15,000 gallons	0	12	0.00	49.24	49.24	\$295
<b>Total Residential</b>	<b>98,365,731</b>	<b>16,732</b>				<b>\$369,999</b>
<b>General Service</b>						
5/8" Meter	106,070	24	2.79	16.69	29.02	\$496
1" Meter	280,910	36	2.79	41.71	63.48	\$1,535
1.5" Meter	0	0	2.79	83.48		\$0
2" Meter	2,996,900	12	2.79	133.56	830.34	\$9,163
4" Meter	2,704,450	14	2.79	417.36	956.32	\$10,467
<b>Total General Service</b>	<b>6,088,330</b>	<b>86</b>				<b>\$21,661</b>
<b>Total Sewer Revenues</b>	<b>104,454,061</b>	<b>16,818</b>				<b>\$391,660</b>
					Misc Charges	\$4,031
					<b>Total Revenues</b>	<b>395,691</b>

Revenues per General Ledger	386,850
Adjustments	
Adjusted Revenues per General Ledger	<u>386,850</u>
Revenues per Above	<u>395,691</u>
Unreconcilable Difference	<u>(8,840)</u>
Unreconcilable Difference Percent	-2.29%

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

Rates after index filing - 8/1/01  
 Effective dates 8/1/01 - 12/31/01

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

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>	<u>Average Bill</u>
<b>Residential</b>						
5/8" Meter	98,365,731	16,720	2.36	16.83	\$372,842	30.71
Flat Rate = 15,000 gallons	0	12	0.00	49.66	\$298	49.66
<b>Total Residential</b>					<u>\$373,140</u>	
<b>General Service</b>						
5/8" Meter	106,070	24	2.81	16.83	\$500	29.25
1" Meter	280,910	36	2.81	42.06	\$1,546	63.99
1.5" Meter	0	0	2.81	84.19	\$0	
2" Meter	2,996,900	12	2.81	134.70	\$9,229	836.47
4" Meter	2,704,450	14	2.81	420.91	\$10,546	963.73
<b>Total General Service</b>	<u>6,088,330</u>	<u>86</u>			<u>21,821</u>	
<b>Total Sewer Revenues</b>	<u>6,088,330</u>	<u>86</u>			<u>394,961</u>	

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2  
 Page 6 of 6  
 Preparer: Steven M. 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>Revenues</u>
<b>Residential</b>						
5/8" Meter	98,365,731	16,720	5.51	38.71	71.15	\$866,052
Flat Rate = 15,000 gallons	0	12	0.00	114.22	114.22	\$685
<b>Total Residential</b>	<u>0</u>	<u>0</u>				<u>\$866,737</u>
<b>General Service</b>						
5/8" Meter	106,070	24	5.51	38.71	63.08	\$1,049
1" Meter	280,910	36	5.51	96.74	139.77	\$3,290
1.5" Meter	0	0	5.51	193.64		\$0
2" Meter	2,996,900	12	5.51	309.81	1687.03	\$18,385
4" Meter	2,704,450	14	5.51	968.09	2033.37	\$21,691
<b>Total General Service</b>	<u>6,088,330</u>	<u>86</u>				<u>44,415</u>
<b>Total Sewer Revenues</b>	<u>6,088,330</u>	<u>86</u>				<u>911,152</u>

Customer Monthly Billing Schedule

Florida Public Service Commissio

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

Schedule E-3  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule E-4  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

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

0083

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

<u>(1)</u> Miscellaneous Charge	<u>(2)</u> Balance Per Books	<u>(3)</u> Utility Adjustment	<u>(4)</u> Adjusted Balance
Initial Connection Fee	195		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	3,795		

0084



Public Fire Hydrant Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County

Schedule E-6

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Preparer: Steven M. Lubertozzi

Interim  Final

Historical  Projected

Water  Sewer

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

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

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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.

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

0086

Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule E-8  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

---

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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

0088

Service Availability Charges Schedule

Florida Public Service Commission

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

Schedule E-10  
 Page 1 of 1  
 Preparer: Steven M. 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	Seminole Water		Seminole Sewer	
	Present Charges	Proposed Charges	Present Charges	Proposed Charges
<b>System Capacity Charge</b>				
Residential-per ERC (___ GPD)	\$200.00	\$200.00	\$570.00	\$570.00
All others-per Gallon/Day	\$0.57	\$0.57	\$2.04	\$2.04
<b>Plant Capacity Charge</b>				
Residential-per ERC ( ___ GPD)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
<b>Main Extension Charge</b>				
Residential-per ERC ( ___ GPD)	N/A	N/A	N/A	N/A
or-per Lot (_____ Front Footage)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
or-per Front Foot	N/A	N/A	N/A	N/A
<b>Meter Installation Charge</b>				
5/8" x 3/4"	\$150.00	\$150.00	N/A	N/A
1"	\$250.00	\$250.00	N/A	N/A
1-1/2"	\$450.00	\$450.00	N/A	N/A
2"	\$650.00	\$650.00	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
<b>Service (Lateral) Installation Charge</b>				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
<b>Back Flow Preventor Installation Charge</b>				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
<b>Plan Review Charge</b>	N/A	N/A	N/A	N/A
<b>Inspection Charge</b>	N/A	N/A	N/A	N/A
<b>Guaranteed Revenue Charge</b>				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (_____ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (_____ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI) (if lines constructed by utility)	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	N/A	N/A

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County

Schedule E-11

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim  Final

Preparer: Steven M. Lubertozi

Historical  Projected

Water  Sewer

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

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

Company: Utilities Inc. of Florida - Seminole 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.

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Not Applicable

Projected Test year Revenue Calculation

Florida Public Service Commission

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

Schedule E-13  
 Page 1 of 1  
 Preparer Steven M 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) 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
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Not Applicable

0092



Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages  
 Preparer Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1)X(6))+[5]	Percentage of Total
0	459	459	0	0	30,093	0	0.00%
1,000	393	853	393,240	393,240	29,700	30,093,260	0.08%
2,000	685	1,537	1,369,480	1,762,720	29,015	59,793,280	0.38%
3,000	980	2,517	2,939,220	4,701,940	28,036	88,808,560	1.02%
4,000	1,274	3,791	5,094,800	9,796,740	26,762	116,844,100	2.12%
5,000	1,322	5,113	6,608,900	16,405,640	25,440	143,605,940	3.54%
6,000	1,416	6,529	8,495,160	24,900,800	24,024	169,046,000	5.38%
7,000	1,525	8,054	10,676,820	35,577,620	22,499	193,070,200	7.69%
8,000	1,627	9,680	13,013,440	48,591,060	20,872	215,569,140	10.50%
9,000	1,641	11,322	14,770,980	63,362,040	19,231	236,441,400	13.69%
10,000	1,704	13,026	17,041,600	80,403,640	17,527	255,672,440	17.37%
11,000	1,677	14,703	18,445,900	98,849,540	15,850	273,199,320	21.35%
12,000	1,597	16,300	19,163,760	118,013,300	14,253	289,049,300	25.49%
13,000	1,446	17,746	18,797,740	136,811,040	12,807	303,302,300	29.55%
14,000	1,288	19,034	18,036,200	154,847,240	11,519	316,109,320	33.45%
15,000	1,163	20,197	17,444,100	172,291,340	10,356	327,628,040	37.22%
16,000	1,009	21,206	16,144,000	188,435,340	9,347	337,983,820	40.70%
17,000	963	22,168	16,363,520	204,798,860	8,384	347,330,600	44.24%
18,000	797	22,965	14,337,000	219,135,860	7,588	355,714,820	47.34%
19,000	708	23,673	13,453,140	232,589,000	6,880	363,302,540	50.24%
20,000	630	24,303	12,598,400	245,187,400	6,250	370,182,200	52.96%
21,000	526	24,829	11,043,480	256,230,880	5,724	376,431,940	55.35%
22,000	578	25,406	12,705,440	268,936,320	5,146	382,155,800	58.09%
23,000	437	25,844	10,060,200	278,996,520	4,709	387,302,140	60.27%
24,000	381	26,225	9,151,200	288,147,720	4,328	392,011,080	62.24%
25,000	326	26,551	8,151,000	296,298,720	4,002	396,338,720	64.00%
26,000	354	26,905	9,204,000	305,502,720	3,648	400,340,320	65.99%
27,000	281	27,187	7,598,880	313,101,600	3,366	403,987,920	67.63%
28,000	257	27,443	7,182,560	320,284,160	3,110	407,354,080	69.18%
29,000	261	27,704	7,555,660	327,839,820	2,849	410,463,720	70.82%
30,000	204	27,908	6,133,800	333,973,620	2,645	413,312,820	72.14%
31,000	160	28,068	4,960,000	338,933,620	2,485	415,957,460	73.21%
32,000	156	28,224	4,983,680	343,917,300	2,329	418,442,100	74.29%
33,000	156	28,379	5,136,780	349,054,080	2,173	420,771,000	75.40%
34,000	134	28,513	4,556,000	353,610,080	2,039	422,944,240	76.38%
35,000	126	28,640	4,426,100	358,036,180	1,913	424,983,480	77.34%
36,000	125	28,764	4,484,160	362,520,340	1,788	426,896,260	78.31%
37,000	110	28,875	4,074,440	366,594,780	1,678	428,684,480	79.19%
38,000	86	28,961	3,283,200	369,877,980	1,592	430,362,580	79.90%
39,000	102	29,063	3,974,100	373,852,080	1,490	431,954,280	80.76%
40,000	96	29,159	3,840,000	377,692,080	1,394	433,444,080	81.59%
41,000	68	29,227	2,788,000	380,480,080	1,326	434,837,880	82.19%
42,000	86	29,313	3,612,000	384,092,080	1,240	436,163,680	82.97%
43,000	62	29,375	2,666,000	386,758,080	1,178	437,403,480	83.54%
44,000	68	29,443	2,992,000	389,750,080	1,110	438,581,280	84.19%
45,000	62	29,505	2,790,000	392,540,080	1,048	439,691,080	84.79%
46,000	66	29,571	3,054,400	395,594,480	981	440,738,880	85.45%
47,000	40	29,611	1,880,000	397,474,480	941	441,720,280	85.86%
48,000	54	29,665	2,592,000	400,066,480	887	442,661,680	86.42%
49,000	48	29,713	2,352,000	402,418,480	839	443,549,080	86.93%
50,000	40	29,753	2,000,000	404,418,480	799	444,388,480	87.36%
51,000	34	29,787	1,734,000	406,152,480	765	445,187,880	87.73%
52,000	36	29,823	1,872,000	408,024,480	729	445,953,280	88.14%
53,000	42	29,865	2,226,000	410,250,480	687	446,682,680	88.62%
54,000	50	29,915	2,700,000	412,950,480	637	447,370,080	89.20%
55,000	30	29,945	1,650,000	414,600,480	607	448,007,480	89.56%
56,000	40	29,986	2,262,400	416,862,880	567	448,614,880	90.05%
57,000	20	30,006	1,140,000	418,002,880	547	449,181,880	90.29%
58,000	14	30,020	812,000	418,814,880	533	449,728,880	90.47%
59,000	20	30,040	1,180,000	419,994,880	513	450,261,880	90.72%
60,000	34	30,074	2,040,000	422,034,880	479	450,774,880	91.16%
61,000	23	30,097	1,403,000	423,437,880	456	451,253,880	91.47%
62,000	16	30,113	992,000	424,429,880	440	451,709,880	91.68%

0093

Billing Analysis

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

Schedule E-14
This schedule contains 42 pages
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.

Table with 8 columns: (1) Consumption Level, (2) Number of Bills, (3) Cumulative Bills, (4) Gallons Consumed, (5) Cumulative Gallons, (6) Reversed Bills, (7) Consolidated Factor, (8) Percentage of Total. Rows range from consumption levels 63,000 to 145,000.

0093A

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages  
 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
146,000	0	30,525	0	458,052,880	28	462,140,880	98.94%
147,000	2	30,527	294,000	458,346,880	26	462,168,880	99.01%
148,000	0	30,527	0	458,346,880	26	462,194,880	99.01%
149,000	0	30,527	0	458,346,880	26	462,220,880	99.01%
150,000	0	30,527	0	458,346,880	26	462,246,880	99.01%
151,000	2	30,529	302,000	458,648,880	24	462,272,880	99.07%
152,000	0	30,529	0	458,648,880	24	462,298,880	99.07%
153,000	2	30,531	306,000	458,954,880	22	462,320,880	99.14%
154,000	0	30,531	0	458,954,880	22	462,342,880	99.14%
155,000	0	30,531	0	458,954,880	22	462,364,880	99.14%
156,000	0	30,531	0	458,954,880	22	462,386,880	99.14%
157,000	2	30,533	314,000	459,268,880	20	462,408,880	99.21%
158,000	0	30,533	0	459,268,880	20	462,428,880	99.21%
159,000	0	30,533	0	459,268,880	20	462,448,880	99.21%
160,000	0	30,533	0	459,268,880	20	462,468,880	99.21%
161,000	0	30,533	0	459,268,880	20	462,488,880	99.21%
162,000	2	30,535	324,000	459,592,880	18	462,508,880	99.28%
163,000	0	30,535	0	459,592,880	18	462,526,880	99.28%
164,000	0	30,535	0	459,592,880	18	462,544,880	99.28%
165,000	2	30,537	330,000	459,922,880	16	462,562,880	99.35%
166,000	0	30,537	0	459,922,880	16	462,578,880	99.35%
167,000	0	30,537	0	459,922,880	16	462,594,880	99.35%
168,000	2	30,539	336,000	460,258,880	14	462,610,880	99.42%
169,000	0	30,539	0	460,258,880	14	462,624,880	99.42%
170,000	0	30,539	0	460,258,880	14	462,638,880	99.42%
171,000	0	30,539	0	460,258,880	14	462,652,880	99.42%
172,000	2	30,541	344,000	460,602,880	12	462,666,880	99.50%
173,000	0	30,541	0	460,602,880	12	462,678,880	99.50%
174,000	0	30,541	0	460,602,880	12	462,690,880	99.50%
175,000	0	30,541	0	460,602,880	12	462,702,880	99.50%
176,000	0	30,541	0	460,602,880	12	462,714,880	99.50%
177,000	0	30,541	0	460,602,880	12	462,726,880	99.50%
178,000	0	30,541	0	460,602,880	12	462,738,880	99.50%
179,000	0	30,541	0	460,602,880	12	462,750,880	99.50%
180,000	0	30,541	0	460,602,880	12	462,762,880	99.50%
181,000	0	30,541	0	460,602,880	12	462,774,880	99.50%
182,000	0	30,541	0	460,602,880	12	462,786,880	99.50%
183,000	0	30,541	0	460,602,880	12	462,798,880	99.50%
184,000	0	30,541	0	460,602,880	12	462,810,880	99.50%
185,000	2	30,543	370,000	460,972,880	10	462,822,880	99.58%
186,000	0	30,543	0	460,972,880	10	462,832,880	99.58%
187,000	2	30,545	374,000	461,346,880	8	462,842,880	99.66%
188,000	0	30,545	0	461,346,880	8	462,850,880	99.66%
189,000	0	30,545	0	461,346,880	8	462,858,880	99.66%
190,000	0	30,545	0	461,346,880	8	462,866,880	99.66%
191,000	0	30,545	0	461,346,880	8	462,874,880	99.66%
192,000	0	30,545	0	461,346,880	8	462,882,880	99.66%
193,000	0	30,545	0	461,346,880	8	462,890,880	99.66%
194,000	0	30,545	0	461,346,880	8	462,898,880	99.66%
195,000	0	30,545	0	461,346,880	8	462,906,880	99.66%
196,000	0	30,545	0	461,346,880	8	462,914,880	99.66%
197,000	0	30,545	0	461,346,880	8	462,922,880	99.66%
198,000	0	30,545	0	461,346,880	8	462,930,880	99.66%
199,000	8	30,553	1,592,000	462,938,880	0	462,938,880	100.00%
	30,553	30,553	462,938,880	462,938,880	0	462,938,880	

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

Note: The "Number of Bill" information contained in Schedule E-14 does not include decimals. The information has been rounded accordingly. Currently the Utility's computer capabilities does not allow it to run "Number of Bills" by thousands for information over 199,000. The Utility's outside computer programmer is attempting to resolve the current limitations

0093B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	6	6	0	0	186	0	0.00%
1,000	6	12	6,000	6,000	180	186,000	0.18%
2,000	6	18	12,000	18,000	174	366,000	0.54%
3,000	12	30	36,000	54,000	162	540,000	1.63%
4,000	8	38	32,000	86,000	154	702,000	2.59%
5,000	2	40	10,000	96,000	152	856,000	2.89%
6,000	4	44	24,000	120,000	148	1,008,000	3.61%
7,000	6	50	42,000	162,000	142	1,156,000	4.88%
8,000	10	60	80,000	242,000	132	1,298,000	7.29%
9,000	2	62	18,000	260,000	130	1,430,000	7.83%
10,000	18	80	180,000	440,000	112	1,560,000	13.25%
11,000	4	84	44,000	484,000	108	1,672,000	14.58%
12,000	4	88	48,000	532,000	104	1,780,000	16.02%
13,000	6	94	78,000	610,000	98	1,884,000	18.37%
14,000	6	100	84,000	694,000	92	1,982,000	20.90%
15,000	2	102	30,000	724,000	90	2,074,000	21.81%
16,000	4	106	64,000	788,000	86	2,164,000	23.73%
17,000	6	112	102,000	890,000	80	2,250,000	26.81%
18,000	4	116	72,000	962,000	76	2,330,000	28.98%
19,000	4	120	76,000	1,038,000	72	2,406,000	31.27%
20,000	10	130	200,000	1,238,000	62	2,478,000	37.29%
21,000	10	140	210,000	1,448,000	52	2,540,000	43.61%
22,000	6	146	132,000	1,580,000	46	2,592,000	47.59%
23,000	4	150	92,000	1,672,000	42	2,638,000	50.36%
24,000	2	152	48,000	1,720,000	40	2,680,000	51.81%
25,000	2	154	50,000	1,770,000	38	2,720,000	53.31%
26,000	4	158	104,000	1,874,000	34	2,758,000	56.45%
27,000	2	160	54,000	1,928,000	32	2,792,000	58.07%
28,000	4	164	112,000	2,040,000	28	2,824,000	61.45%
29,000	0	164	0	2,040,000	28	2,852,000	61.45%
30,000	0	164	0	2,040,000	28	2,880,000	61.45%
31,000	4	168	124,000	2,164,000	24	2,908,000	65.18%
32,000	0	168	0	2,164,000	24	2,932,000	65.18%
33,000	0	168	0	2,164,000	24	2,956,000	65.18%
34,000	0	168	0	2,164,000	24	2,980,000	65.18%
35,000	2	170	70,000	2,234,000	22	3,004,000	67.29%
36,000	2	172	72,000	2,306,000	20	3,026,000	69.46%
37,000	0	172	0	2,306,000	20	3,046,000	69.46%
38,000	2	174	76,000	2,382,000	18	3,066,000	71.75%
39,000	2	176	78,000	2,460,000	16	3,084,000	74.10%
40,000	0	176	0	2,460,000	16	3,100,000	74.10%
41,000	0	176	0	2,460,000	16	3,116,000	74.10%
42,000	0	176	0	2,460,000	16	3,132,000	74.10%
43,000	0	176	0	2,460,000	16	3,148,000	74.10%
44,000	0	176	0	2,460,000	16	3,164,000	74.10%
45,000	0	176	0	2,460,000	16	3,180,000	74.10%
46,000	0	176	0	2,460,000	16	3,196,000	74.10%
47,000	0	176	0	2,460,000	16	3,212,000	74.10%
48,000	2	178	96,000	2,556,000	14	3,228,000	76.99%
49,000	2	180	98,000	2,654,000	12	3,242,000	79.94%
50,000	0	180	0	2,654,000	12	3,254,000	79.94%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
51,000	4	184	204,000	2,858,000	8	3,266,000	86.08%
52,000	2	186	104,000	2,962,000	6	3,274,000	89.22%
53,000	0	186	0	2,962,000	6	3,280,000	89.22%
54,000	0	186	0	2,962,000	6	3,286,000	89.22%
55,000	0	186	0	2,962,000	6	3,292,000	89.22%
56,000	2	188	112,000	3,074,000	4	3,298,000	92.59%
57,000	0	188	0	3,074,000	4	3,302,000	92.59%
58,000	0	188	0	3,074,000	4	3,306,000	92.59%
59,000	0	188	0	3,074,000	4	3,310,000	92.59%
60,000	0	188	0	3,074,000	4	3,314,000	92.59%
61,000	2	190	122,000	3,196,000	2	3,318,000	96.27%
62,000	2	192	124,000	3,320,000	0	3,320,000	100.00%
	<u>192</u>	<u>192</u>	<u>3,320,000</u>	<u>3,320,000</u>	<u>0</u>	<u>3,320,000</u>	

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

**0094A**

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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	10	10	0	0	86	0	0.00%
1,000	4	14	4,000	4,000	82	86,000	0.27%
2,000	8	22	16,000	20,000	74	168,000	1.33%
3,000	12	34	36,000	56,000	62	242,000	3.71%
4,000	6	40	24,000	80,000	56	304,000	5.31%
5,000	2	42	10,000	90,000	54	360,000	5.97%
6,000	2	44	12,000	102,000	52	414,000	6.76%
7,000	6	50	42,000	144,000	46	466,000	9.55%
8,000	0	50	0	144,000	46	512,000	9.55%
9,000	2	52	18,000	162,000	44	558,000	10.74%
10,000	2	54	20,000	182,000	42	602,000	12.07%
11,000	4	58	44,000	226,000	38	644,000	14.99%
12,000	2	60	24,000	250,000	36	682,000	16.58%
13,000	4	64	52,000	302,000	32	718,000	20.03%
14,000	0	64	0	302,000	32	750,000	20.03%
15,000	4	68	60,000	362,000	28	782,000	24.01%
16,000	0	68	0	362,000	28	810,000	24.01%
17,000	4	72	68,000	430,000	24	838,000	28.51%
18,000	0	72	0	430,000	24	862,000	28.51%
19,000	0	72	0	430,000	24	886,000	28.51%
20,000	0	72	0	430,000	24	910,000	28.51%
21,000	0	72	0	430,000	24	934,000	28.51%
22,000	0	72	0	430,000	24	958,000	28.51%
23,000	0	72	0	430,000	24	982,000	28.51%
24,000	0	72	0	430,000	24	1,006,000	28.51%
25,000	2	74	50,000	480,000	22	1,030,000	31.83%
26,000	0	74	0	480,000	22	1,052,000	31.83%
27,000	0	74	0	480,000	22	1,074,000	31.83%
28,000	0	74	0	480,000	22	1,096,000	31.83%
29,000	0	74	0	480,000	22	1,118,000	31.83%
30,000	2	76	60,000	540,000	20	1,140,000	35.81%
31,000	0	76	0	540,000	20	1,160,000	35.81%
32,000	0	76	0	540,000	20	1,180,000	35.81%
33,000	0	76	0	540,000	20	1,200,000	35.81%
34,000	0	76	0	540,000	20	1,220,000	35.81%
35,000	2	78	70,000	610,000	18	1,240,000	40.45%
36,000	0	78	0	610,000	18	1,258,000	40.45%
37,000	0	78	0	610,000	18	1,276,000	40.45%
38,000	2	80	76,000	686,000	16	1,294,000	45.49%
39,000	0	80	0	686,000	16	1,310,000	45.49%
40,000	2	82	80,000	766,000	14	1,326,000	50.80%
41,000	0	82	0	766,000	14	1,340,000	50.80%
42,000	0	82	0	766,000	14	1,354,000	50.80%
43,000	4	86	172,000	938,000	10	1,368,000	62.20%
44,000	2	88	88,000	1,026,000	8	1,378,000	68.04%
45,000	0	88	0	1,026,000	8	1,386,000	68.04%
46,000	0	88	0	1,026,000	8	1,394,000	68.04%
47,000	0	88	0	1,026,000	8	1,402,000	68.04%
48,000	0	88	0	1,026,000	8	1,410,000	68.04%
49,000	0	88	0	1,026,000	8	1,418,000	68.04%
50,000	0	88	0	1,026,000	8	1,426,000	68.04%
51,000	0	88	0	1,026,000	8	1,434,000	68.04%
52,000	0	88	0	1,026,000	8	1,442,000	68.04%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
53,000	2	90	106,000	1,132,000	6	1,450,000	75.07%
54,000	0	90	0	1,132,000	6	1,456,000	75.07%
55,000	0	90	0	1,132,000	6	1,462,000	75.07%
56,000	2	92	112,000	1,244,000	4	1,468,000	82.49%
57,000	0	92	0	1,244,000	4	1,472,000	82.49%
58,000	0	92	0	1,244,000	4	1,476,000	82.49%
59,000	0	92	0	1,244,000	4	1,480,000	82.49%
60,000	0	92	0	1,244,000	4	1,484,000	82.49%
61,000	0	92	0	1,244,000	4	1,488,000	82.49%
62,000	0	92	0	1,244,000	4	1,492,000	82.49%
63,000	0	92	0	1,244,000	4	1,496,000	82.49%
64,000	2	94	128,000	1,372,000	2	1,500,000	90.98%
65,000	0	94	0	1,372,000	2	1,502,000	90.98%
66,000	0	94	0	1,372,000	2	1,504,000	90.98%
67,000	0	94	0	1,372,000	2	1,506,000	90.98%
68,000	2	96	136,000	1,508,000	0	1,508,000	100.00%
	<u>96</u>	<u>96</u>	<u>1,508,000</u>	<u>1,508,000</u>	<u>0</u>	<u>0</u>	

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

0095A

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

Schedule E-14  
 This schedule contains 42 pages

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	9	9	0	0	109	0	0.00%
1,000	2	11	2,000	2,000	107	109,060	0.12%
2,000	9	20	18,120	20,120	98	216,120	1.16%
3,000	4	24	12,000	32,120	94	314,120	1.85%
4,000	2	26	8,000	40,120	92	408,120	2.31%
5,000	6	32	30,000	70,120	86	500,120	4.03%
6,000	10	42	60,000	130,120	76	586,120	7.49%
7,000	2	44	14,000	144,120	74	662,120	8.29%
8,000	2	46	16,000	160,120	72	736,120	9.21%
9,000	9	55	77,760	237,880	63	808,120	13.69%
10,000	8	63	80,000	317,880	55	871,480	18.29%
11,000	0	63	0	317,880	55	926,840	18.29%
12,000	3	66	40,320	358,200	52	982,200	20.61%
13,000	2	68	26,000	384,200	50	1,034,200	22.10%
14,000	2	70	28,000	412,200	48	1,084,200	23.71%
15,000	10	80	150,000	562,200	38	1,132,200	32.34%
16,000	6	86	96,000	658,200	32	1,170,200	37.87%
17,000	8	94	136,000	794,200	24	1,202,200	45.69%
18,000	0	94	0	794,200	24	1,226,200	45.69%
19,000	0	94	0	794,200	24	1,250,200	45.69%
20,000	0	94	0	794,200	24	1,274,200	45.69%
21,000	0	94	0	794,200	24	1,298,200	45.69%
22,000	2	96	44,000	838,200	22	1,322,200	48.22%
23,000	2	98	46,000	884,200	20	1,344,200	50.87%
24,000	0	98	0	884,200	20	1,364,200	50.87%
25,000	0	98	0	884,200	20	1,384,200	50.87%
26,000	2	100	52,000	936,200	18	1,404,200	53.86%
27,000	0	100	0	936,200	18	1,422,200	53.86%
28,000	2	102	56,000	992,200	16	1,440,200	57.08%
29,000	0	102	0	992,200	16	1,456,200	57.08%
30,000	2	104	60,000	1,052,200	14	1,472,200	60.53%
31,000	0	104	0	1,052,200	14	1,486,200	60.53%
32,000	0	104	0	1,052,200	14	1,500,200	60.53%
33,000	0	104	0	1,052,200	14	1,514,200	60.53%
34,000	2	106	68,000	1,120,200	12	1,528,200	64.45%
35,000	0	106	0	1,120,200	12	1,540,200	64.45%
36,000	2	108	72,000	1,192,200	10	1,552,200	68.59%
37,000	0	108	0	1,192,200	10	1,562,200	68.59%
38,000	0	108	0	1,192,200	10	1,572,200	68.59%
39,000	0	108	0	1,192,200	10	1,582,200	68.59%
40,000	0	108	0	1,192,200	10	1,592,200	68.59%
41,000	4	112	164,000	1,356,200	6	1,602,200	78.02%
42,000	0	112	0	1,356,200	6	1,608,200	78.02%
43,000	0	112	0	1,356,200	6	1,614,200	78.02%
44,000	0	112	0	1,356,200	6	1,620,200	78.02%
45,000	2	114	90,000	1,446,200	4	1,626,200	83.20%
46,000	0	114	0	1,446,200	4	1,630,200	83.20%
47,000	0	114	0	1,446,200	4	1,634,200	83.20%
48,000	0	114	0	1,446,200	4	1,638,200	83.20%
49,000	0	114	0	1,446,200	4	1,642,200	83.20%
50,000	0	114	0	1,446,200	4	1,646,200	83.20%



Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
51,000	0	114	0	1,446,200	4	1,650,200	83.20%
52,000	0	114	0	1,446,200	4	1,654,200	83.20%
53,000	0	114	0	1,446,200	4	1,658,200	83.20%
54,000	0	114	0	1,446,200	4	1,662,200	83.20%
55,000	0	114	0	1,446,200	4	1,666,200	83.20%
56,000	2	116	112,000	1,558,200	2	1,670,200	89.64%
57,000	0	116	0	1,558,200	2	1,672,200	89.64%
58,000	0	116	0	1,558,200	2	1,674,200	89.64%
59,000	0	116	0	1,558,200	2	1,676,200	89.64%
60,000	0	116	0	1,558,200	2	1,678,200	89.64%
61,000	0	116	0	1,558,200	2	1,680,200	89.64%
62,000	0	116	0	1,558,200	2	1,682,200	89.64%
63,000	0	116	0	1,558,200	2	1,684,200	89.64%
64,000	0	116	0	1,558,200	2	1,686,200	89.64%
65,000	0	116	0	1,558,200	2	1,688,200	89.64%
66,000	0	116	0	1,558,200	2	1,690,200	89.64%
67,000	0	116	0	1,558,200	2	1,692,200	89.64%
68,000	0	116	0	1,558,200	2	1,694,200	89.64%
69,000	0	116	0	1,558,200	2	1,696,200	89.64%
70,000	0	116	0	1,558,200	2	1,698,200	89.64%
71,000	0	116	0	1,558,200	2	1,700,200	89.64%
72,000	0	116	0	1,558,200	2	1,702,200	89.64%
73,000	0	116	0	1,558,200	2	1,704,200	89.64%
74,000	0	116	0	1,558,200	2	1,706,200	89.64%
75,000	0	116	0	1,558,200	2	1,708,200	89.64%
76,000	0	116	0	1,558,200	2	1,710,200	89.64%
77,000	0	116	0	1,558,200	2	1,712,200	89.64%
78,000	0	116	0	1,558,200	2	1,714,200	89.64%
79,000	0	116	0	1,558,200	2	1,716,200	89.64%
80,000	0	116	0	1,558,200	2	1,718,200	89.64%
81,000	0	116	0	1,558,200	2	1,720,200	89.64%
82,000	0	116	0	1,558,200	2	1,722,200	89.64%
83,000	0	116	0	1,558,200	2	1,724,200	89.64%
84,000	0	116	0	1,558,200	2	1,726,200	89.64%
85,000	0	116	0	1,558,200	2	1,728,200	89.64%
86,000	0	116	0	1,558,200	2	1,730,200	89.64%
87,000	0	116	0	1,558,200	2	1,732,200	89.64%
88,000	0	116	0	1,558,200	2	1,734,200	89.64%
89,000	0	116	0	1,558,200	2	1,736,200	89.64%
90,000	2	118	180,000	1,738,200	0	1,738,200	100.00%
	<u>118</u>	<u>118</u>	<u>1,738,200</u>	<u>1,738,200</u>	<u>0</u>	<u>1,738,200</u>	

Data recorded for 5/8" meter residential service irrigation customers. (60005)  
 0096A

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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) Reveracd Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	0	0	0	0	12	432,000	0.00%
37,000	0	0	0	0	12	444,000	0.00%
38,000	0	0	0	0	12	456,000	0.00%
39,000	0	0	0	0	12	468,000	0.00%
40,000	0	0	0	0	12	480,000	0.00%
41,000	0	0	0	0	12	492,000	0.00%
42,000	0	0	0	0	12	504,000	0.00%
43,000	0	0	0	0	12	516,000	0.00%
44,000	0	0	0	0	12	528,000	0.00%
45,000	0	0	0	0	12	540,000	0.00%
46,000	0	0	0	0	12	552,000	0.00%
47,000	0	0	0	0	12	564,000	0.00%
48,000	0	0	0	0	12	576,000	0.00%
49,000	0	0	0	0	12	588,000	0.00%
50,000	0	0	0	0	12	600,000	0.00%
51,000	0	0	0	0	12	612,000	0.00%
52,000	0	0	0	0	12	624,000	0.00%
53,000	0	0	0	0	12	636,000	0.00%
54,000	0	0	0	0	12	648,000	0.00%
55,000	0	0	0	0	12	660,000	0.00%
56,000	0	0	0	0	12	672,000	0.00%
57,000	0	0	0	0	12	684,000	0.00%
58,000	0	0	0	0	12	696,000	0.00%
59,000	0	0	0	0	12	708,000	0.00%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
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(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
60,000	0	0	0	0	12	720,000	0.00%
61,000	0	0	0	0	12	732,000	0.00%
62,000	0	0	0	0	12	744,000	0.00%
63,000	0	0	0	0	12	756,000	0.00%
64,000	0	0	0	0	12	768,000	0.00%
65,000	0	0	0	0	12	780,000	0.00%
66,000	0	0	0	0	12	792,000	0.00%
67,000	0	0	0	0	12	804,000	0.00%
68,000	0	0	0	0	12	816,000	0.00%
69,000	0	0	0	0	12	828,000	0.00%
70,000	0	0	0	0	12	840,000	0.00%
71,000	0	0	0	0	12	852,000	0.00%
72,000	0	0	0	0	12	864,000	0.00%
73,000	0	0	0	0	12	876,000	0.00%
74,000	0	0	0	0	12	888,000	0.00%
75,000	0	0	0	0	12	900,000	0.00%
76,000	0	0	0	0	12	912,000	0.00%
77,000	0	0	0	0	12	924,000	0.00%
78,000	0	0	0	0	12	936,000	0.00%
79,000	0	0	0	0	12	948,000	0.00%
80,000	0	0	0	0	12	960,000	0.00%
81,000	0	0	0	0	12	972,000	0.00%
82,000	0	0	0	0	12	984,000	0.00%
83,000	0	0	0	0	12	996,000	0.00%
84,000	0	0	0	0	12	1,008,000	0.00%
85,000	0	0	0	0	12	1,020,000	0.00%
86,000	0	0	0	0	12	1,032,000	0.00%
87,000	0	0	0	0	12	1,044,000	0.00%
88,000	0	0	0	0	12	1,056,000	0.00%
89,000	0	0	0	0	12	1,068,000	0.00%
90,000	0	0	0	0	12	1,080,000	0.00%
91,000	0	0	0	0	12	1,092,000	0.00%
92,000	0	0	0	0	12	1,104,000	0.00%
93,000	0	0	0	0	12	1,116,000	0.00%
94,000	0	0	0	0	12	1,128,000	0.00%
95,000	0	0	0	0	12	1,140,000	0.00%
96,000	0	0	0	0	12	1,152,000	0.00%
97,000	0	0	0	0	12	1,164,000	0.00%
98,000	0	0	0	0	12	1,176,000	0.00%
99,000	0	0	0	0	12	1,188,000	0.00%
100,000	0	0	0	0	12	1,200,000	0.00%
101,000	0	0	0	0	12	1,212,000	0.00%
102,000	0	0	0	0	12	1,224,000	0.00%
103,000	0	0	0	0	12	1,236,000	0.00%
104,000	0	0	0	0	12	1,248,000	0.00%
105,000	0	0	0	0	12	1,260,000	0.00%
106,000	0	0	0	0	12	1,272,000	0.00%
107,000	0	0	0	0	12	1,284,000	0.00%
108,000	0	0	0	0	12	1,296,000	0.00%
109,000	0	0	0	0	12	1,308,000	0.00%
110,000	0	0	0	0	12	1,320,000	0.00%
111,000	0	0	0	0	12	1,332,000	0.00%
112,000	0	0	0	0	12	1,344,000	0.00%
113,000	0	0	0	0	12	1,356,000	0.00%
114,000	0	0	0	0	12	1,368,000	0.00%
115,000	0	0	0	0	12	1,380,000	0.00%
116,000	0	0	0	0	12	1,392,000	0.00%
117,000	0	0	0	0	12	1,404,000	0.00%
118,000	0	0	0	0	12	1,416,000	0.00%
119,000	0	0	0	0	12	1,428,000	0.00%
120,000	0	0	0	0	12	1,440,000	0.00%
121,000	0	0	0	0	12	1,452,000	0.00%
122,000	0	0	0	0	12	1,464,000	0.00%
123,000	0	0	0	0	12	1,476,000	0.00%
124,000	0	0	0	0	12	1,488,000	0.00%
125,000	0	0	0	0	12	1,500,000	0.00%
126,000	0	0	0	0	12	1,512,000	0.00%
127,000	0	0	0	0	12	1,524,000	0.00%
128,000	0	0	0	0	12	1,536,000	0.00%
129,000	0	0	0	0	12	1,548,000	0.00%
130,000	0	0	0	0	12	1,560,000	0.00%
131,000	0	0	0	0	12	1,572,000	0.00%
132,000	0	0	0	0	12	1,584,000	0.00%
133,000	0	0	0	0	12	1,596,000	0.00%
134,000	0	0	0	0	12	1,608,000	0.00%
135,000	0	0	0	0	12	1,620,000	0.00%
136,000	0	0	0	0	12	1,632,000	0.00%
137,000	0	0	0	0	12	1,644,000	0.00%
138,000	0	0	0	0	12	1,656,000	0.00%
139,000	0	0	0	0	12	1,668,000	0.00%
140,000	0	0	0	0	12	1,680,000	0.00%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
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141,000	0	0	0	0	12	1,692,000	0.00%
142,000	0	0	0	0	12	1,704,000	0.00%
143,000	0	0	0	0	12	1,716,000	0.00%
144,000	0	0	0	0	12	1,728,000	0.00%
145,000	0	0	0	0	12	1,740,000	0.00%
146,000	0	0	0	0	12	1,752,000	0.00%
147,000	0	0	0	0	12	1,764,000	0.00%
148,000	0	0	0	0	12	1,776,000	0.00%
149,000	0	0	0	0	12	1,788,000	0.00%
150,000	0	0	0	0	12	1,800,000	0.00%
151,000	0	0	0	0	12	1,812,000	0.00%
152,000	0	0	0	0	12	1,824,000	0.00%
153,000	0	0	0	0	12	1,836,000	0.00%
154,000	0	0	0	0	12	1,848,000	0.00%
155,000	0	0	0	0	12	1,860,000	0.00%
156,000	0	0	0	0	12	1,872,000	0.00%
157,000	0	0	0	0	12	1,884,000	0.00%
158,000	0	0	0	0	12	1,896,000	0.00%
159,000	0	0	0	0	12	1,908,000	0.00%
160,000	0	0	0	0	12	1,920,000	0.00%
161,000	0	0	0	0	12	1,932,000	0.00%
162,000	0	0	0	0	12	1,944,000	0.00%
163,000	0	0	0	0	12	1,956,000	0.00%
164,000	0	0	0	0	12	1,968,000	0.00%
165,000	0	0	0	0	12	1,980,000	0.00%
166,000	0	0	0	0	12	1,992,000	0.00%
167,000	0	0	0	0	12	2,004,000	0.00%
168,000	0	0	0	0	12	2,016,000	0.00%
169,000	0	0	0	0	12	2,028,000	0.00%
170,000	0	0	0	0	12	2,040,000	0.00%
171,000	0	0	0	0	12	2,052,000	0.00%
172,000	0	0	0	0	12	2,064,000	0.00%
173,000	0	0	0	0	12	2,076,000	0.00%
174,000	0	0	0	0	12	2,088,000	0.00%
175,000	0	0	0	0	12	2,100,000	0.00%
176,000	0	0	0	0	12	2,112,000	0.00%
177,000	0	0	0	0	12	2,124,000	0.00%
178,000	0	0	0	0	12	2,136,000	0.00%
179,000	0	0	0	0	12	2,148,000	0.00%
180,000	0	0	0	0	12	2,160,000	0.00%
181,000	0	0	0	0	12	2,172,000	0.00%
182,000	0	0	0	0	12	2,184,000	0.00%
183,000	0	0	0	0	12	2,196,000	0.00%
184,000	0	0	0	0	12	2,208,000	0.00%
185,000	0	0	0	0	12	2,220,000	0.00%
186,000	0	0	0	0	12	2,232,000	0.00%
187,000	0	0	0	0	12	2,244,000	0.00%
188,000	0	0	0	0	12	2,256,000	0.00%
189,000	0	0	0	0	12	2,268,000	0.00%
190,000	0	0	0	0	12	2,280,000	0.00%
191,000	0	0	0	0	12	2,292,000	0.00%
192,000	0	0	0	0	12	2,304,000	0.00%
193,000	0	0	0	0	12	2,316,000	0.00%
194,000	0	0	0	0	12	2,328,000	0.00%
195,000	0	0	0	0	12	2,340,000	0.00%
196,000	0	0	0	0	12	2,352,000	0.00%
197,000	0	0	0	0	12	2,364,000	0.00%
198,000	0	0	0	0	12	2,376,000	0.00%
199,000	12	12	2,388,000	2,388,000	0	2,388,000	100.00%
	<u>12</u>	<u>12</u>	<u>2,388,000</u>	<u>2,388,000</u>	<u>0</u>	<u>2,388,000</u>	

Data recorded for 2" meter general service water customers (60007)

0097B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
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(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	0	0	0	0	12	432,000	0.00%
37,000	0	0	0	0	12	444,000	0.00%
38,000	0	0	0	0	12	456,000	0.00%
39,000	0	0	0	0	12	468,000	0.00%
40,000	0	0	0	0	12	480,000	0.00%
41,000	0	0	0	0	12	492,000	0.00%
42,000	0	0	0	0	12	504,000	0.00%
43,000	0	0	0	0	12	516,000	0.00%
44,000	0	0	0	0	12	528,000	0.00%
45,000	0	0	0	0	12	540,000	0.00%
46,000	0	0	0	0	12	552,000	0.00%
47,000	0	0	0	0	12	564,000	0.00%
48,000	0	0	0	0	12	576,000	0.00%
49,000	0	0	0	0	12	588,000	0.00%
50,000	0	0	0	0	12	600,000	0.00%
51,000	0	0	0	0	12	612,000	0.00%
52,000	0	0	0	0	12	624,000	0.00%
53,000	0	0	0	0	12	636,000	0.00%
54,000	0	0	0	0	12	648,000	0.00%
55,000	0	0	0	0	12	660,000	0.00%
56,000	0	0	0	0	12	672,000	0.00%
57,000	0	0	0	0	12	684,000	0.00%
58,000	0	0	0	0	12	696,000	0.00%
59,000	0	0	0	0	12	708,000	0.00%

Billing Analysis

Florida Public Service Commission

Company Utilities Inc of Florida - Seminole County  
 Docket No 020071-WS  
 Schedule Year ended 12/31/01  
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(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
60,000	0	0	0	0	12	720,000	0.00%
61,000	0	0	0	0	12	732,000	0.00%
62,000	0	0	0	0	12	744,000	0.00%
63,000	0	0	0	0	12	756,000	0.00%
64,000	0	0	0	0	12	768,000	0.00%
65,000	0	0	0	0	12	780,000	0.00%
66,000	0	0	0	0	12	792,000	0.00%
67,000	0	0	0	0	12	804,000	0.00%
68,000	0	0	0	0	12	816,000	0.00%
69,000	0	0	0	0	12	828,000	0.00%
70,000	0	0	0	0	12	840,000	0.00%
71,000	0	0	0	0	12	852,000	0.00%
72,000	0	0	0	0	12	864,000	0.00%
73,000	0	0	0	0	12	876,000	0.00%
74,000	0	0	0	0	12	888,000	0.00%
75,000	0	0	0	0	12	900,000	0.00%
76,000	0	0	0	0	12	912,000	0.00%
77,000	0	0	0	0	12	924,000	0.00%
78,000	0	0	0	0	12	936,000	0.00%
79,000	0	0	0	0	12	948,000	0.00%
80,000	0	0	0	0	12	960,000	0.00%
81,000	0	0	0	0	12	972,000	0.00%
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85,000	0	0	0	0	12	1,020,000	0.00%
86,000	0	0	0	0	12	1,032,000	0.00%
87,000	0	0	0	0	12	1,044,000	0.00%
88,000	0	0	0	0	12	1,056,000	0.00%
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97,000	0	0	0	0	12	1,164,000	0.00%
98,000	0	0	0	0	12	1,176,000	0.00%
99,000	0	0	0	0	12	1,188,000	0.00%
100,000	0	0	0	0	12	1,200,000	0.00%
101,000	0	0	0	0	12	1,212,000	0.00%
102,000	0	0	0	0	12	1,224,000	0.00%
103,000	0	0	0	0	12	1,236,000	0.00%
104,000	0	0	0	0	12	1,248,000	0.00%
105,000	0	0	0	0	12	1,260,000	0.00%
106,000	0	0	0	0	12	1,272,000	0.00%
107,000	0	0	0	0	12	1,284,000	0.00%
108,000	0	0	0	0	12	1,296,000	0.00%
109,000	0	0	0	0	12	1,308,000	0.00%
110,000	0	0	0	0	12	1,320,000	0.00%
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114,000	0	0	0	0	12	1,368,000	0.00%
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124,000	0	0	0	0	12	1,488,000	0.00%
125,000	0	0	0	0	12	1,500,000	0.00%
126,000	0	0	0	0	12	1,512,000	0.00%
127,000	0	0	0	0	12	1,524,000	0.00%
128,000	0	0	0	0	12	1,536,000	0.00%
129,000	0	0	0	0	12	1,548,000	0.00%
130,000	0	0	0	0	12	1,560,000	0.00%
131,000	0	0	0	0	12	1,572,000	0.00%
132,000	0	0	0	0	12	1,584,000	0.00%
133,000	0	0	0	0	12	1,596,000	0.00%
134,000	0	0	0	0	12	1,608,000	0.00%
135,000	0	0	0	0	12	1,620,000	0.00%
136,000	0	0	0	0	12	1,632,000	0.00%
137,000	0	0	0	0	12	1,644,000	0.00%
138,000	0	0	0	0	12	1,656,000	0.00%
139,000	0	0	0	0	12	1,668,000	0.00%
140,000	0	0	0	0	12	1,680,000	0.00%

Billing Analysis

Florida Public Service Commission

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143,000	0	0	0	0	12	1,716,000	0.00%
144,000	0	0	0	0	12	1,728,000	0.00%
145,000	0	0	0	0	12	1,740,000	0.00%
146,000	0	0	0	0	12	1,752,000	0.00%
147,000	0	0	0	0	12	1,764,000	0.00%
148,000	0	0	0	0	12	1,776,000	0.00%
149,000	0	0	0	0	12	1,788,000	0.00%
150,000	0	0	0	0	12	1,800,000	0.00%
151,000	0	0	0	0	12	1,812,000	0.00%
152,000	0	0	0	0	12	1,824,000	0.00%
153,000	0	0	0	0	12	1,836,000	0.00%
154,000	0	0	0	0	12	1,848,000	0.00%
155,000	0	0	0	0	12	1,860,000	0.00%
156,000	0	0	0	0	12	1,872,000	0.00%
157,000	0	0	0	0	12	1,884,000	0.00%
158,000	0	0	0	0	12	1,896,000	0.00%
159,000	0	0	0	0	12	1,908,000	0.00%
160,000	0	0	0	0	12	1,920,000	0.00%
161,000	0	0	0	0	12	1,932,000	0.00%
162,000	0	0	0	0	12	1,944,000	0.00%
163,000	0	0	0	0	12	1,956,000	0.00%
164,000	0	0	0	0	12	1,968,000	0.00%
165,000	0	0	0	0	12	1,980,000	0.00%
166,000	0	0	0	0	12	1,992,000	0.00%
167,000	0	0	0	0	12	2,004,000	0.00%
168,000	0	0	0	0	12	2,016,000	0.00%
169,000	0	0	0	0	12	2,028,000	0.00%
170,000	0	0	0	0	12	2,040,000	0.00%
171,000	0	0	0	0	12	2,052,000	0.00%
172,000	0	0	0	0	12	2,064,000	0.00%
173,000	0	0	0	0	12	2,076,000	0.00%
174,000	0	0	0	0	12	2,088,000	0.00%
175,000	0	0	0	0	12	2,100,000	0.00%
176,000	0	0	0	0	12	2,112,000	0.00%
177,000	0	0	0	0	12	2,124,000	0.00%
178,000	0	0	0	0	12	2,136,000	0.00%
179,000	0	0	0	0	12	2,148,000	0.00%
180,000	0	0	0	0	12	2,160,000	0.00%
181,000	0	0	0	0	12	2,172,000	0.00%
182,000	0	0	0	0	12	2,184,000	0.00%
183,000	0	0	0	0	12	2,196,000	0.00%
184,000	0	0	0	0	12	2,208,000	0.00%
185,000	0	0	0	0	12	2,220,000	0.00%
186,000	0	0	0	0	12	2,232,000	0.00%
187,000	0	0	0	0	12	2,244,000	0.00%
188,000	0	0	0	0	12	2,256,000	0.00%
189,000	0	0	0	0	12	2,268,000	0.00%
190,000	0	0	0	0	12	2,280,000	0.00%
191,000	0	0	0	0	12	2,292,000	0.00%
192,000	0	0	0	0	12	2,304,000	0.00%
193,000	0	0	0	0	12	2,316,000	0.00%
194,000	0	0	0	0	12	2,328,000	0.00%
195,000	0	0	0	0	12	2,340,000	0.00%
196,000	0	0	0	0	12	2,352,000	0.00%
197,000	0	0	0	0	12	2,364,000	0.00%
198,000	0	0	0	0	12	2,376,000	0.00%
199,000	12	12	2,388,000	2,388,000	0	2,388,000	100.00%
	<u>12</u>	<u>12</u>	<u>2,388,000</u>	<u>2,388,000</u>	<u>0</u>	<u>2,388,000</u>	

Data recorded for 3' meter general service water customers

0098B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2	2	0	0	46	0	0.00%
1,000	4	6	4,000	4,000	42	46,000	0.26%
2,000	8	14	16,000	20,000	34	88,000	1.29%
3,000	8	22	24,000	44,000	26	122,000	2.84%
4,000	2	24	8,000	52,000	24	148,000	3.36%
5,000	0	24	0	52,000	24	172,000	3.36%
6,000	0	24	0	52,000	24	196,000	3.36%
7,000	0	24	0	52,000	24	220,000	3.36%
8,000	0	24	0	52,000	24	244,000	3.36%
9,000	0	24	0	52,000	24	268,000	3.36%
10,000	0	24	0	52,000	24	292,000	3.36%
11,000	0	24	0	52,000	24	316,000	3.36%
12,000	0	24	0	52,000	24	340,000	3.36%
13,000	2	26	26,000	78,000	22	364,000	5.04%
14,000	0	26	0	78,000	22	386,000	5.04%
15,000	2	28	30,000	108,000	20	408,000	6.98%
16,000	0	28	0	108,000	20	428,000	6.98%
17,000	0	28	0	108,000	20	448,000	6.98%
18,000	2	30	36,000	144,000	18	468,000	9.30%
19,000	0	30	0	144,000	18	486,000	9.30%
20,000	0	30	0	144,000	18	504,000	9.30%
21,000	0	30	0	144,000	18	522,000	9.30%
22,000	0	30	0	144,000	18	540,000	9.30%
23,000	0	30	0	144,000	18	558,000	9.30%
24,000	0	30	0	144,000	18	576,000	9.30%
25,000	0	30	0	144,000	18	594,000	9.30%
26,000	0	30	0	144,000	18	612,000	9.30%
27,000	0	30	0	144,000	18	630,000	9.30%
28,000	0	30	0	144,000	18	648,000	9.30%
29,000	0	30	0	144,000	18	666,000	9.30%
30,000	0	30	0	144,000	18	684,000	9.30%
31,000	2	32	62,000	206,000	16	702,000	13.31%
32,000	0	32	0	206,000	16	718,000	13.31%
33,000	0	32	0	206,000	16	734,000	13.31%
34,000	0	32	0	206,000	16	750,000	13.31%
35,000	0	32	0	206,000	16	766,000	13.31%
36,000	0	32	0	206,000	16	782,000	13.31%
37,000	0	32	0	206,000	16	798,000	13.31%
38,000	0	32	0	206,000	16	814,000	13.31%
39,000	0	32	0	206,000	16	830,000	13.31%
40,000	0	32	0	206,000	16	846,000	13.31%
41,000	0	32	0	206,000	16	862,000	13.31%
42,000	0	32	0	206,000	16	878,000	13.31%
43,000	0	32	0	206,000	16	894,000	13.31%
44,000	0	32	0	206,000	16	910,000	13.31%
45,000	0	32	0	206,000	16	926,000	13.31%
46,000	0	32	0	206,000	16	942,000	13.31%
47,000	0	32	0	206,000	16	958,000	13.31%
48,000	0	32	0	206,000	16	974,000	13.31%
49,000	0	32	0	206,000	16	990,000	13.31%
50,000	0	32	0	206,000	16	1,006,000	13.31%
51,000	0	32	0	206,000	16	1,022,000	13.31%
52,000	0	32	0	206,000	16	1,038,000	13.31%
53,000	0	32	0	206,000	16	1,054,000	13.31%
54,000	0	32	0	206,000	16	1,070,000	13.31%
55,000	0	32	0	206,000	16	1,086,000	13.31%
56,000	0	32	0	206,000	16	1,102,000	13.31%
57,000	0	32	0	206,000	16	1,118,000	13.31%
58,000	0	32	0	206,000	16	1,134,000	13.31%
59,000	2	34	118,000	324,000	14	1,150,000	20.93%
60,000	0	34	0	324,000	14	1,164,000	20.93%
61,000	0	34	0	324,000	14	1,178,000	20.93%
62,000	2	36	124,000	448,000	12	1,192,000	28.94%
63,000	0	36	0	448,000	12	1,204,000	28.94%
64,000	4	40	256,000	704,000	8	1,216,000	45.48%
65,000	0	40	0	704,000	8	1,224,000	45.48%
66,000	0	40	0	704,000	8	1,232,000	45.48%
67,000	0	40	0	704,000	8	1,240,000	45.48%
68,000	0	40	0	704,000	8	1,248,000	45.48%
69,000	0	40	0	704,000	8	1,256,000	45.48%
70,000	0	40	0	704,000	8	1,264,000	45.48%



Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
71,000	0	40	0	704,000	8	1,272,000	45.48%
72,000	0	40	0	704,000	8	1,280,000	45.48%
73,000	0	40	0	704,000	8	1,288,000	45.48%
74,000	0	40	0	704,000	8	1,296,000	45.48%
75,000	0	40	0	704,000	8	1,304,000	45.48%
76,000	0	40	0	704,000	8	1,312,000	45.48%
77,000	0	40	0	704,000	8	1,320,000	45.48%
78,000	0	40	0	704,000	8	1,328,000	45.48%
79,000	0	40	0	704,000	8	1,336,000	45.48%
80,000	0	40	0	704,000	8	1,344,000	45.48%
81,000	0	40	0	704,000	8	1,352,000	45.48%
82,000	0	40	0	704,000	8	1,360,000	45.48%
83,000	2	42	166,000	870,000	6	1,368,000	56.20%
84,000	0	42	0	870,000	6	1,374,000	56.20%
85,000	0	42	0	870,000	6	1,380,000	56.20%
86,000	0	42	0	870,000	6	1,386,000	56.20%
87,000	0	42	0	870,000	6	1,392,000	56.20%
88,000	0	42	0	870,000	6	1,398,000	56.20%
89,000	0	42	0	870,000	6	1,404,000	56.20%
90,000	0	42	0	870,000	6	1,410,000	56.20%
91,000	0	42	0	870,000	6	1,416,000	56.20%
92,000	0	42	0	870,000	6	1,422,000	56.20%
93,000	0	42	0	870,000	6	1,428,000	56.20%
94,000	0	42	0	870,000	6	1,434,000	56.20%
95,000	0	42	0	870,000	6	1,440,000	56.20%
96,000	0	42	0	870,000	6	1,446,000	56.20%
97,000	0	42	0	870,000	6	1,452,000	56.20%
98,000	0	42	0	870,000	6	1,458,000	56.20%
99,000	0	42	0	870,000	6	1,464,000	56.20%
100,000	2	44	200,000	1,070,000	4	1,470,000	69.12%
101,000	0	44	0	1,070,000	4	1,474,000	69.12%
102,000	0	44	0	1,070,000	4	1,478,000	69.12%
103,000	0	44	0	1,070,000	4	1,482,000	69.12%
104,000	0	44	0	1,070,000	4	1,486,000	69.12%
105,000	0	44	0	1,070,000	4	1,490,000	69.12%
106,000	0	44	0	1,070,000	4	1,494,000	69.12%
107,000	0	44	0	1,070,000	4	1,498,000	69.12%
108,000	0	44	0	1,070,000	4	1,502,000	69.12%
109,000	0	44	0	1,070,000	4	1,506,000	69.12%
110,000	2	46	220,000	1,290,000	2	1,510,000	83.33%
111,000	0	46	0	1,290,000	2	1,512,000	83.33%
112,000	0	46	0	1,290,000	2	1,514,000	83.33%
113,000	0	46	0	1,290,000	2	1,516,000	83.33%
114,000	0	46	0	1,290,000	2	1,518,000	83.33%
115,000	0	46	0	1,290,000	2	1,520,000	83.33%
116,000	0	46	0	1,290,000	2	1,522,000	83.33%
117,000	0	46	0	1,290,000	2	1,524,000	83.33%
118,000	0	46	0	1,290,000	2	1,526,000	83.33%
119,000	0	46	0	1,290,000	2	1,528,000	83.33%
120,000	0	46	0	1,290,000	2	1,530,000	83.33%
121,000	0	46	0	1,290,000	2	1,532,000	83.33%
122,000	0	46	0	1,290,000	2	1,534,000	83.33%
123,000	0	46	0	1,290,000	2	1,536,000	83.33%
124,000	0	46	0	1,290,000	2	1,538,000	83.33%
125,000	0	46	0	1,290,000	2	1,540,000	83.33%
126,000	0	46	0	1,290,000	2	1,542,000	83.33%
127,000	0	46	0	1,290,000	2	1,544,000	83.33%
128,000	0	46	0	1,290,000	2	1,546,000	83.33%
129,000	2	48	258,000	1,548,000	0	1,548,000	100.00%
	<u>48</u>	<u>48</u>	<u>1,548,000</u>	<u>1,548,000</u>	<u>0</u>	<u>1,548,000</u>	

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

0099A

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

Schedule B-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor $\frac{(1)X(6)}{(1)+(5)}$	Percentage of Total
0	0	0	0	0	156	0	0.00%
1,000	6	6	6,000	6,000	150	155,920	0.18%
2,000	6	12	12,000	18,000	144	305,840	0.53%
3,000	8	20	24,000	42,000	136	449,760	1.24%
4,000	4	24	16,000	58,000	132	585,680	1.72%
5,000	2	26	10,000	68,000	130	717,600	2.01%
6,000	4	30	24,000	92,000	126	847,520	2.72%
7,000	0	30	0	92,000	126	973,440	2.72%
8,000	2	32	16,000	108,000	124	1,099,360	3.19%
9,000	0	32	0	108,000	124	1,223,280	3.19%
10,000	4	36	40,000	148,000	120	1,347,200	4.38%
11,000	12	48	132,000	280,000	108	1,467,120	8.28%
12,000	8	56	96,000	376,000	100	1,575,040	11.12%
13,000	1	57	7,280	383,280	99	1,674,960	11.34%
14,000	4	61	56,000	439,280	95	1,774,320	12.99%
15,000	6	67	89,100	528,380	89	1,869,680	15.63%
16,000	2	69	32,000	560,380	87	1,959,100	16.58%
17,000	10	79	170,000	730,380	77	2,046,520	21.60%
18,000	2	81	36,000	766,380	75	2,123,940	22.67%
19,000	2	83	38,000	804,380	73	2,199,360	23.79%
20,000	3	86	68,400	872,780	70	2,272,780	25.82%
21,000	4	90	84,000	956,780	66	2,342,780	28.30%
22,000	4	94	88,000	1,044,780	62	2,408,780	30.90%
23,000	2	96	46,000	1,090,780	60	2,470,780	32.26%
24,000	4	100	96,000	1,186,780	56	2,530,780	35.10%
25,000	0	100	0	1,186,780	56	2,586,780	35.10%
26,000	4	104	104,000	1,290,780	52	2,642,780	38.18%
27,000	2	106	54,000	1,344,780	50	2,694,780	39.78%
28,000	2	108	56,000	1,400,780	48	2,744,780	41.43%
29,000	6	114	174,000	1,574,780	42	2,792,780	46.58%
30,000	2	116	60,000	1,634,780	40	2,834,780	48.36%
31,000	6	122	186,000	1,820,780	34	2,874,780	53.86%
32,000	4	126	128,000	1,948,780	30	2,908,780	57.64%
33,000	0	126	0	1,948,780	30	2,938,780	57.64%
34,000	0	126	0	1,948,780	30	2,968,780	57.64%
35,000	0	126	0	1,948,780	30	2,998,780	57.64%
36,000	0	126	0	1,948,780	30	3,028,780	57.64%
37,000	2	128	74,000	2,022,780	28	3,058,780	59.83%
38,000	4	132	152,000	2,174,780	24	3,086,780	64.33%
39,000	2	134	78,000	2,252,780	22	3,110,780	66.63%
40,000	4	138	160,000	2,412,780	18	3,132,780	71.37%
41,000	0	138	0	2,412,780	18	3,150,780	71.37%
42,000	0	138	0	2,412,780	18	3,168,780	71.37%
43,000	0	138	0	2,412,780	18	3,186,780	71.37%
44,000	2	140	88,000	2,500,780	16	3,204,780	73.97%
45,000	2	142	90,000	2,590,780	14	3,220,780	76.63%
46,000	4	146	184,000	2,774,780	10	3,234,780	82.08%
47,000	0	146	0	2,774,780	10	3,244,780	82.08%
48,000	0	146	0	2,774,780	10	3,254,780	82.08%
49,000	4	150	196,000	2,970,780	6	3,264,780	87.87%
50,000	0	150	0	2,970,780	6	3,270,780	87.87%
51,000	0	150	0	2,970,780	6	3,276,780	87.87%
52,000	0	150	0	2,970,780	6	3,282,780	87.87%
53,000	0	150	0	2,970,780	6	3,288,780	87.87%
54,000	0	150	0	2,970,780	6	3,294,780	87.87%
55,000	0	150	0	2,970,780	6	3,300,780	87.87%
56,000	0	150	0	2,970,780	6	3,306,780	87.87%
57,000	0	150	0	2,970,780	6	3,312,780	87.87%
58,000	0	150	0	2,970,780	6	3,318,780	87.87%
59,000	0	150	0	2,970,780	6	3,324,780	87.87%
60,000	0	150	0	2,970,780	6	3,330,780	87.87%
61,000	0	150	0	2,970,780	6	3,336,780	87.87%
62,000	0	150	0	2,970,780	6	3,342,780	87.87%
63,000	0	150	0	2,970,780	6	3,348,780	87.87%
64,000	2	152	128,000	3,098,780	4	3,354,780	91.66%
65,000	0	152	0	3,098,780	4	3,358,780	91.66%
66,000	0	152	0	3,098,780	4	3,362,780	91.66%
67,000	2	154	134,000	3,232,780	2	3,366,780	95.62%
68,000	0	154	0	3,232,780	2	3,368,780	95.62%
69,000	0	154	0	3,232,780	2	3,370,780	95.62%
70,000	0	154	0	3,232,780	2	3,372,780	95.62%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
71,000	0	154	0	3,232,780	2	3,374,780	95.62%
72,000	0	154	0	3,232,780	2	3,376,780	95.62%
73,000	0	154	0	3,232,780	2	3,378,780	95.62%
74,000	2	156	148,000	3,380,780	0	3,380,780	100.00%
	<u>156</u>	<u>156</u>	<u>3,380,780</u>	<u>3,380,780</u>	<u>0</u>	<u>3,380,780</u>	

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

**0100A**

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

Schedule E-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	0	0	0	0	12	432,000	0.00%
37,000	0	0	0	0	12	444,000	0.00%
38,000	0	0	0	0	12	456,000	0.00%
39,000	0	0	0	0	12	468,000	0.00%
40,000	0	0	0	0	12	480,000	0.00%
41,000	0	0	0	0	12	492,000	0.00%
42,000	0	0	0	0	12	504,000	0.00%
43,000	0	0	0	0	12	516,000	0.00%
44,000	0	0	0	0	12	528,000	0.00%
45,000	0	0	0	0	12	540,000	0.00%
46,000	0	0	0	0	12	552,000	0.00%
47,000	0	0	0	0	12	564,000	0.00%
48,000	0	0	0	0	12	576,000	0.00%
49,000	0	0	0	0	12	588,000	0.00%
50,000	0	0	0	0	12	600,000	0.00%
51,000	0	0	0	0	12	612,000	0.00%
52,000	2	2	104,000	104,000	10	624,000	9.27%
53,000	0	2	0	104,000	10	634,000	9.27%
54,000	0	2	0	104,000	10	644,000	9.27%
55,000	0	2	0	104,000	10	654,000	9.27%
56,000	0	2	0	104,000	10	664,000	9.27%
57,000	0	2	0	104,000	10	674,000	9.27%
58,000	0	2	0	104,000	10	684,000	9.27%
59,000	0	2	0	104,000	10	694,000	9.27%
60,000	0	2	0	104,000	10	704,000	9.27%
61,000	0	2	0	104,000	10	714,000	9.27%
62,000	0	2	0	104,000	10	724,000	9.27%
63,000	0	2	0	104,000	10	734,000	9.27%
64,000	0	2	0	104,000	10	744,000	9.27%
65,000	0	2	0	104,000	10	754,000	9.27%
66,000	0	2	0	104,000	10	764,000	9.27%
67,000	0	2	0	104,000	10	774,000	9.27%
68,000	0	2	0	104,000	10	784,000	9.27%
69,000	0	2	0	104,000	10	794,000	9.27%
70,000	0	2	0	104,000	10	804,000	9.27%

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

Schedule E-14  
 This schedule contains 42 pages

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
71,000	0	2	0	104,000	10	814,000	9.27%
72,000	0	2	0	104,000	10	824,000	9.27%
73,000	0	2	0	104,000	10	834,000	9.27%
74,000	0	2	0	104,000	10	844,000	9.27%
75,000	2	4	150,000	254,000	8	854,000	22.64%
76,000	0	4	0	254,000	8	862,000	22.64%
77,000	0	4	0	254,000	8	870,000	22.64%
78,000	0	4	0	254,000	8	878,000	22.64%
79,000	0	4	0	254,000	8	886,000	22.64%
80,000	0	4	0	254,000	8	894,000	22.64%
81,000	0	4	0	254,000	8	902,000	22.64%
82,000	0	4	0	254,000	8	910,000	22.64%
83,000	0	4	0	254,000	8	918,000	22.64%
84,000	0	4	0	254,000	8	926,000	22.64%
85,000	0	4	0	254,000	8	934,000	22.64%
86,000	0	4	0	254,000	8	942,000	22.64%
87,000	0	4	0	254,000	8	950,000	22.64%
88,000	0	4	0	254,000	8	958,000	22.64%
89,000	0	4	0	254,000	8	966,000	22.64%
90,000	0	4	0	254,000	8	974,000	22.64%
91,000	2	6	182,000	436,000	6	982,000	38.86%
92,000	0	6	0	436,000	6	988,000	38.86%
93,000	0	6	0	436,000	6	994,000	38.86%
94,000	0	6	0	436,000	6	1,000,000	38.86%
95,000	0	6	0	436,000	6	1,006,000	38.86%
96,000	0	6	0	436,000	6	1,012,000	38.86%
97,000	0	6	0	436,000	6	1,018,000	38.86%
98,000	0	6	0	436,000	6	1,024,000	38.86%
99,000	2	8	198,000	634,000	4	1,030,000	56.51%
100,000	0	8	0	634,000	4	1,034,000	56.51%
101,000	0	8	0	634,000	4	1,038,000	56.51%
102,000	0	8	0	634,000	4	1,042,000	56.51%
103,000	0	8	0	634,000	4	1,046,000	56.51%
104,000	0	8	0	634,000	4	1,050,000	56.51%
105,000	0	8	0	634,000	4	1,054,000	56.51%
106,000	0	8	0	634,000	4	1,058,000	56.51%
107,000	0	8	0	634,000	4	1,062,000	56.51%
108,000	0	8	0	634,000	4	1,066,000	56.51%
109,000	0	8	0	634,000	4	1,070,000	56.51%
110,000	0	8	0	634,000	4	1,074,000	56.51%
111,000	0	8	0	634,000	4	1,078,000	56.51%
112,000	0	8	0	634,000	4	1,082,000	56.51%
113,000	0	8	0	634,000	4	1,086,000	56.51%
114,000	0	8	0	634,000	4	1,090,000	56.51%
115,000	0	8	0	634,000	4	1,094,000	56.51%
116,000	0	8	0	634,000	4	1,098,000	56.51%
117,000	0	8	0	634,000	4	1,102,000	56.51%
118,000	2	10	236,000	870,000	2	1,106,000	77.54%
119,000	0	10	0	870,000	2	1,108,000	77.54%
120,000	0	10	0	870,000	2	1,110,000	77.54%
121,000	0	10	0	870,000	2	1,112,000	77.54%
122,000	0	10	0	870,000	2	1,114,000	77.54%
123,000	0	10	0	870,000	2	1,116,000	77.54%
124,000	0	10	0	870,000	2	1,118,000	77.54%
125,000	0	10	0	870,000	2	1,120,000	77.54%
126,000	2	12	252,000	1,122,000	0	1,122,000	100.00%
	<u>12</u>	<u>12</u>	<u>1,122,000</u>	<u>1,122,000</u>	<u>0</u>	<u>1,122,000</u>	

Data recorded for 1.5" meter general service water customers. (60012)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2	2	0	0	10	0	0.00%
1,000	0	2	0	0	10	10,000	0.00%
2,000	0	2	0	0	10	20,000	0.00%
3,000	0	2	0	0	10	30,000	0.00%
4,000	0	2	0	0	10	40,000	0.00%
5,000	0	2	0	0	10	50,000	0.00%
6,000	0	2	0	0	10	60,000	0.00%
7,000	0	2	0	0	10	70,000	0.00%
8,000	0	2	0	0	10	80,000	0.00%
9,000	0	2	0	0	10	90,000	0.00%
10,000	0	2	0	0	10	100,000	0.00%
11,000	0	2	0	0	10	110,000	0.00%
12,000	0	2	0	0	10	120,000	0.00%
13,000	0	2	0	0	10	130,000	0.00%
14,000	0	2	0	0	10	140,000	0.00%
15,000	0	2	0	0	10	150,000	0.00%
16,000	0	2	0	0	10	160,000	0.00%
17,000	2	4	34,000	34,000	8	170,000	9.88%
18,000	0	4	0	34,000	8	178,000	9.88%
19,000	0	4	0	34,000	8	186,000	9.88%
20,000	0	4	0	34,000	8	194,000	9.88%
21,000	0	4	0	34,000	8	202,000	9.88%
22,000	0	4	0	34,000	8	210,000	9.88%
23,000	0	4	0	34,000	8	218,000	9.88%
24,000	0	4	0	34,000	8	226,000	9.88%
25,000	0	4	0	34,000	8	234,000	9.88%
26,000	0	4	0	34,000	8	242,000	9.88%
27,000	0	4	0	34,000	8	250,000	9.88%
28,000	0	4	0	34,000	8	258,000	9.88%
29,000	0	4	0	34,000	8	266,000	9.88%
30,000	0	4	0	34,000	8	274,000	9.88%
31,000	0	4	0	34,000	8	282,000	9.88%
32,000	2	6	64,000	98,000	6	290,000	28.49%
33,000	0	6	0	98,000	6	296,000	28.49%
34,000	0	6	0	98,000	6	302,000	28.49%
35,000	2	8	70,000	168,000	4	308,000	48.84%
36,000	0	8	0	168,000	4	312,000	48.84%
37,000	2	10	74,000	242,000	2	316,000	70.35%
38,000	0	10	0	242,000	2	318,000	70.35%
39,000	0	10	0	242,000	2	320,000	70.35%
40,000	0	10	0	242,000	2	322,000	70.35%
41,000	0	10	0	242,000	2	324,000	70.35%
42,000	0	10	0	242,000	2	326,000	70.35%
43,000	0	10	0	242,000	2	328,000	70.35%
44,000	0	10	0	242,000	2	330,000	70.35%
45,000	0	10	0	242,000	2	332,000	70.35%
46,000	0	10	0	242,000	2	334,000	70.35%
47,000	0	10	0	242,000	2	336,000	70.35%
48,000	0	10	0	242,000	2	338,000	70.35%
49,000	0	10	0	242,000	2	340,000	70.35%
50,000	0	10	0	242,000	2	342,000	70.35%
51,000	2	12	102,000	344,000	0	344,000	100.00%
	<u>12</u>	<u>12</u>	<u>344,000</u>	<u>344,000</u>	<u>0</u>	<u>344,000</u>	

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

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	0	0	0	0	12	432,000	0.00%
37,000	0	0	0	0	12	444,000	0.00%
38,000	0	0	0	0	12	456,000	0.00%
39,000	0	0	0	0	12	468,000	0.00%
40,000	0	0	0	0	12	480,000	0.00%
41,000	0	0	0	0	12	492,000	0.00%
42,000	0	0	0	0	12	504,000	0.00%
43,000	0	0	0	0	12	516,000	0.00%
44,000	0	0	0	0	12	528,000	0.00%
45,000	0	0	0	0	12	540,000	0.00%
46,000	0	0	0	0	12	552,000	0.00%
47,000	0	0	0	0	12	564,000	0.00%
48,000	0	0	0	0	12	576,000	0.00%
49,000	0	0	0	0	12	588,000	0.00%
50,000	0	0	0	0	12	600,000	0.00%
51,000	0	0	0	0	12	612,000	0.00%
52,000	0	0	0	0	12	624,000	0.00%
53,000	0	0	0	0	12	636,000	0.00%
54,000	0	0	0	0	12	648,000	0.00%
55,000	0	0	0	0	12	660,000	0.00%
56,000	0	0	0	0	12	672,000	0.00%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
57,000	0	0	0	0	12	684,000	0.00%
58,000	0	0	0	0	12	696,000	0.00%
59,000	0	0	0	0	12	708,000	0.00%
60,000	0	0	0	0	12	720,000	0.00%
61,000	0	0	0	0	12	732,000	0.00%
62,000	0	0	0	0	12	744,000	0.00%
63,000	0	0	0	0	12	756,000	0.00%
64,000	0	0	0	0	12	768,000	0.00%
65,000	0	0	0	0	12	780,000	0.00%
66,000	0	0	0	0	12	792,000	0.00%
67,000	0	0	0	0	12	804,000	0.00%
68,000	0	0	0	0	12	816,000	0.00%
69,000	0	0	0	0	12	828,000	0.00%
70,000	0	0	0	0	12	840,000	0.00%
71,000	0	0	0	0	12	852,000	0.00%
72,000	0	0	0	0	12	864,000	0.00%
73,000	0	0	0	0	12	876,000	0.00%
74,000	0	0	0	0	12	888,000	0.00%
75,000	0	0	0	0	12	900,000	0.00%
76,000	0	0	0	0	12	912,000	0.00%
77,000	0	0	0	0	12	924,000	0.00%
78,000	0	0	0	0	12	936,000	0.00%
79,000	0	0	0	0	12	948,000	0.00%
80,000	0	0	0	0	12	960,000	0.00%
81,000	0	0	0	0	12	972,000	0.00%
82,000	0	0	0	0	12	984,000	0.00%
83,000	0	0	0	0	12	996,000	0.00%
84,000	0	0	0	0	12	1,008,000	0.00%
85,000	0	0	0	0	12	1,020,000	0.00%
86,000	0	0	0	0	12	1,032,000	0.00%
87,000	0	0	0	0	12	1,044,000	0.00%
88,000	0	0	0	0	12	1,056,000	0.00%
89,000	0	0	0	0	12	1,068,000	0.00%
90,000	0	0	0	0	12	1,080,000	0.00%
91,000	0	0	0	0	12	1,092,000	0.00%
92,000	0	0	0	0	12	1,104,000	0.00%
93,000	0	0	0	0	12	1,116,000	0.00%
94,000	0	0	0	0	12	1,128,000	0.00%
95,000	0	0	0	0	12	1,140,000	0.00%
96,000	0	0	0	0	12	1,152,000	0.00%
97,000	0	0	0	0	12	1,164,000	0.00%
98,000	0	0	0	0	12	1,176,000	0.00%
99,000	0	0	0	0	12	1,188,000	0.00%
100,000	0	0	0	0	12	1,200,000	0.00%
101,000	0	0	0	0	12	1,212,000	0.00%
102,000	0	0	0	0	12	1,224,000	0.00%
103,000	0	0	0	0	12	1,236,000	0.00%
104,000	0	0	0	0	12	1,248,000	0.00%
105,000	0	0	0	0	12	1,260,000	0.00%
106,000	2	2	212,000	212,000	10	1,272,000	10.84%
107,000	0	2	0	212,000	10	1,282,000	10.84%
108,000	0	2	0	212,000	10	1,292,000	10.84%
109,000	0	2	0	212,000	10	1,302,000	10.84%
110,000	0	2	0	212,000	10	1,312,000	10.84%
111,000	0	2	0	212,000	10	1,322,000	10.84%
112,000	0	2	0	212,000	10	1,332,000	10.84%
113,000	0	2	0	212,000	10	1,342,000	10.84%

0103A



Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
114,000	0	2	0	212,000	10	1,352,000	10.84%
115,000	0	2	0	212,000	10	1,362,000	10.84%
116,000	0	2	0	212,000	10	1,372,000	10.84%
117,000	0	2	0	212,000	10	1,382,000	10.84%
118,000	0	2	0	212,000	10	1,392,000	10.84%
119,000	0	2	0	212,000	10	1,402,000	10.84%
120,000	0	2	0	212,000	10	1,412,000	10.84%
121,000	0	2	0	212,000	10	1,422,000	10.84%
122,000	0	2	0	212,000	10	1,432,000	10.84%
123,000	0	2	0	212,000	10	1,442,000	10.84%
124,000	0	2	0	212,000	10	1,452,000	10.84%
125,000	0	2	0	212,000	10	1,462,000	10.84%
126,000	0	2	0	212,000	10	1,472,000	10.84%
127,000	0	2	0	212,000	10	1,482,000	10.84%
128,000	0	2	0	212,000	10	1,492,000	10.84%
129,000	0	2	0	212,000	10	1,502,000	10.84%
130,000	0	2	0	212,000	10	1,512,000	10.84%
131,000	0	2	0	212,000	10	1,522,000	10.84%
132,000	0	2	0	212,000	10	1,532,000	10.84%
133,000	0	2	0	212,000	10	1,542,000	10.84%
134,000	2	4	268,000	480,000	8	1,552,000	24.54%
135,000	0	4	0	480,000	8	1,560,000	24.54%
136,000	0	4	0	480,000	8	1,568,000	24.54%
137,000	0	4	0	480,000	8	1,576,000	24.54%
138,000	0	4	0	480,000	8	1,584,000	24.54%
139,000	0	4	0	480,000	8	1,592,000	24.54%
140,000	0	4	0	480,000	8	1,600,000	24.54%
141,000	0	4	0	480,000	8	1,608,000	24.54%
142,000	0	4	0	480,000	8	1,616,000	24.54%
143,000	0	4	0	480,000	8	1,624,000	24.54%
144,000	0	4	0	480,000	8	1,632,000	24.54%
145,000	0	4	0	480,000	8	1,640,000	24.54%
146,000	0	4	0	480,000	8	1,648,000	24.54%
147,000	0	4	0	480,000	8	1,656,000	24.54%
148,000	0	4	0	480,000	8	1,664,000	24.54%
149,000	0	4	0	480,000	8	1,672,000	24.54%
150,000	0	4	0	480,000	8	1,680,000	24.54%
151,000	0	4	0	480,000	8	1,688,000	24.54%
152,000	0	4	0	480,000	8	1,696,000	24.54%
153,000	0	4	0	480,000	8	1,704,000	24.54%
154,000	0	4	0	480,000	8	1,712,000	24.54%
155,000	0	4	0	480,000	8	1,720,000	24.54%
156,000	0	4	0	480,000	8	1,728,000	24.54%
157,000	0	4	0	480,000	8	1,736,000	24.54%
158,000	0	4	0	480,000	8	1,744,000	24.54%
159,000	2	6	318,000	798,000	6	1,752,000	40.80%
160,000	0	6	0	798,000	6	1,758,000	40.80%
161,000	0	6	0	798,000	6	1,764,000	40.80%
162,000	0	6	0	798,000	6	1,770,000	40.80%
163,000	0	6	0	798,000	6	1,776,000	40.80%
164,000	0	6	0	798,000	6	1,782,000	40.80%
165,000	0	6	0	798,000	6	1,788,000	40.80%
166,000	0	6	0	798,000	6	1,794,000	40.80%
167,000	0	6	0	798,000	6	1,800,000	40.80%
168,000	0	6	0	798,000	6	1,806,000	40.80%
169,000	0	6	0	798,000	6	1,812,000	40.80%
170,000	0	6	0	798,000	6	1,818,000	40.80%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
171,000	0	6	0	798,000	6	1,824,000	40.80%
172,000	0	6	0	798,000	6	1,830,000	40.80%
173,000	0	6	0	798,000	6	1,836,000	40.80%
174,000	0	6	0	798,000	6	1,842,000	40.80%
175,000	0	6	0	798,000	6	1,848,000	40.80%
176,000	0	6	0	798,000	6	1,854,000	40.80%
177,000	0	6	0	798,000	6	1,860,000	40.80%
178,000	0	6	0	798,000	6	1,866,000	40.80%
179,000	0	6	0	798,000	6	1,872,000	40.80%
180,000	0	6	0	798,000	6	1,878,000	40.80%
181,000	2	8	362,000	1,160,000	4	1,884,000	59.30%
182,000	0	8	0	1,160,000	4	1,888,000	59.30%
183,000	0	8	0	1,160,000	4	1,892,000	59.30%
184,000	0	8	0	1,160,000	4	1,896,000	59.30%
185,000	0	8	0	1,160,000	4	1,900,000	59.30%
186,000	0	8	0	1,160,000	4	1,904,000	59.30%
187,000	0	8	0	1,160,000	4	1,908,000	59.30%
188,000	0	8	0	1,160,000	4	1,912,000	59.30%
189,000	0	8	0	1,160,000	4	1,916,000	59.30%
190,000	0	8	0	1,160,000	4	1,920,000	59.30%
191,000	0	8	0	1,160,000	4	1,924,000	59.30%
192,000	0	8	0	1,160,000	4	1,928,000	59.30%
193,000	0	8	0	1,160,000	4	1,932,000	59.30%
194,000	0	8	0	1,160,000	4	1,936,000	59.30%
195,000	0	8	0	1,160,000	4	1,940,000	59.30%
196,000	0	8	0	1,160,000	4	1,944,000	59.30%
197,000	0	8	0	1,160,000	4	1,948,000	59.30%
198,000	0	8	0	1,160,000	4	1,952,000	59.30%
199,000	4	12	796,000	1,956,000	0	1,956,000	100.00%
	<u>12</u>	<u>12</u>	<u>1,956,000</u>	<u>1,956,000</u>	<u>0</u>	<u>1,956,000</u>	

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

0103C

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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

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

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

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	4	4	0	0	8	0	0.00%
1,000	0	4	0	0	8	8,000	0.00%
2,000	2	6	4,000	4,000	6	16,000	3.64%
3,000	0	6	0	4,000	6	22,000	3.64%
4,000	0	6	0	4,000	6	28,000	3.64%
5,000	0	6	0	4,000	6	34,000	3.64%
6,000	0	6	0	4,000	6	40,000	3.64%
7,000	0	6	0	4,000	6	46,000	3.64%
8,000	0	6	0	4,000	6	52,000	3.64%
9,000	0	6	0	4,000	6	58,000	3.64%
10,000	0	6	0	4,000	6	64,000	3.64%
11,000	0	6	0	4,000	6	70,000	3.64%
12,000	0	6	0	4,000	6	76,000	3.64%
13,000	2	8	26,000	30,000	4	82,000	27.27%
14,000	0	8	0	30,000	4	86,000	27.27%
15,000	0	8	0	30,000	4	90,000	27.27%
16,000	0	8	0	30,000	4	94,000	27.27%
17,000	0	8	0	30,000	4	98,000	27.27%
18,000	0	8	0	30,000	4	102,000	27.27%
19,000	2	10	38,000	68,000	2	106,000	61.82%
20,000	0	10	0	68,000	2	108,000	61.82%
21,000	2	12	42,000	110,000	0	110,000	100.00%
22,000	0	12	0	110,000	0	110,000	100.00%
23,000	0	12	0	110,000	0	110,000	100.00%
24,000	0	12	0	110,000	0	110,000	100.00%
25,000	0	12	0	110,000	0	110,000	100.00%
26,000	0	12	0	110,000	0	110,000	100.00%
27,000	0	12	0	110,000	0	110,000	100.00%
28,000	0	12	0	110,000	0	110,000	100.00%
29,000	0	12	0	110,000	0	110,000	100.00%
30,000	0	12	0	110,000	0	110,000	100.00%
31,000	0	12	0	110,000	0	110,000	100.00%
32,000	0	12	0	110,000	0	110,000	100.00%
33,000	0	12	0	110,000	0	110,000	100.00%
34,000	0	12	0	110,000	0	110,000	100.00%
35,000	0	12	0	110,000	0	110,000	100.00%
36,000	0	12	0	110,000	0	110,000	100.00%
37,000	0	12	0	110,000	0	110,000	100.00%
38,000	0	12	0	110,000	0	110,000	100.00%
39,000	0	12	0	110,000	0	110,000	100.00%
40,000	0	12	0	110,000	0	110,000	100.00%
42,000	0	12	0	110,000	0	110,000	100.00%
	<u>12</u>	<u>12</u>	<u>110,000</u>	<u>110,000</u>	<u>0</u>	<u>110,000</u>	

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

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	12	12	0	0	0	0	100.00%
1,000	0	12	0	0	0	0	0.00%
2,000	0	12	0	0	0	0	0.00%
3,000	0	12	0	0	0	0	0.00%
4,000	0	12	0	0	0	0	0.00%
5,000	0	12	0	0	0	0	0.00%
6,000	0	12	0	0	0	0	0.00%
7,000	0	12	0	0	0	0	0.00%
8,000	0	12	0	0	0	0	0.00%
9,000	0	12	0	0	0	0	0.00%
10,000	0	12	0	0	0	0	0.00%
11,000	0	12	0	0	0	0	0.00%
12,000	0	12	0	0	0	0	0.00%
13,000	0	12	0	0	0	0	0.00%
14,000	0	12	0	0	0	0	0.00%
15,000	0	12	0	0	0	0	0.00%
16,000	0	12	0	0	0	0	0.00%
17,000	0	12	0	0	0	0	0.00%
18,000	0	12	0	0	0	0	0.00%
19,000	0	12	0	0	0	0	0.00%
20,000	0	12	0	0	0	0	0.00%
21,000	0	12	0	0	0	0	0.00%
22,000	0	12	0	0	0	0	0.00%
23,000	0	12	0	0	0	0	0.00%
24,000	0	12	0	0	0	0	0.00%
25,000	0	12	0	0	0	0	0.00%
26,000	0	12	0	0	0	0	0.00%
27,000	0	12	0	0	0	0	0.00%
28,000	0	12	0	0	0	0	0.00%
29,000	0	12	0	0	0	0	0.00%
30,000	0	12	0	0	0	0	0.00%
31,000	0	12	0	0	0	0	0.00%
32,000	0	12	0	0	0	0	0.00%
33,000	0	12	0	0	0	0	0.00%
34,000	0	12	0	0	0	0	0.00%
35,000	0	12	0	0	0	0	0.00%
36,000	0	12	0	0	0	0	0.00%
37,000	0	12	0	0	0	0	0.00%
38,000	0	12	0	0	0	0	0.00%
39,000	0	12	0	0	0	0	0.00%
40,000	0	12	0	0	0	0	0.00%
41,000	0	12	0	0	0	0	0.00%
42,000	0	12	0	0	0	0	0.00%
43,000	0	12	0	0	0	0	0.00%
44,000	0	12	0	0	0	0	0.00%
	<u>12</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Data recorded for flat rate residential sewer customers (60021)

Billing Analysis

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

Schedule E-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)+(5)]	Percentage of Total
0	223	223	0	0	16,497	0	0.00%
1,000	237	460	237,040	237,040	16,260	16,497,260	0.10%
2,000	415	875	829,000	1,066,040	15,846	32,757,480	0.46%
3,000	588	1,462	1,762,680	2,828,720	15,258	48,603,200	1.21%
4,000	772	2,234	3,086,000	5,914,720	14,487	63,861,360	2.53%
5,000	768	3,002	3,841,800	9,756,520	13,718	78,348,020	4.17%
6,000	822	3,824	4,929,840	14,686,360	12,897	92,066,320	6.28%
7,000	876	4,700	6,131,580	20,817,940	12,021	104,962,980	8.90%
8,000	920	5,620	7,357,440	28,175,380	11,101	116,983,700	12.04%
9,000	949	6,568	8,537,040	36,712,420	10,152	128,084,740	15.69%
10,000	1,013	7,582	10,134,600	46,847,020	9,139	138,237,220	20.02%
11,000	966	8,548	10,626,000	57,473,020	8,173	147,376,240	24.57%
12,000	854	9,402	10,247,280	67,720,300	7,319	155,549,260	28.95%
13,000	798	10,200	10,380,240	78,100,540	6,521	162,868,340	33.38%
14,000	770	10,970	10,781,400	88,881,940	5,751	169,388,940	37.99%
15,000	636	11,606	9,537,300	98,419,240	5,115	175,139,440	42.07%
16,000	538	12,144	8,604,160	107,023,400	4,577	180,254,120	45.75%
17,000	552	12,696	9,385,020	116,408,420	4,025	184,831,040	49.76%
18,000	428	13,124	7,702,200	124,110,620	3,597	188,855,900	53.05%
19,000	388	13,512	7,373,140	131,483,760	3,209	192,452,860	56.20%
20,000	348	13,860	6,958,400	138,442,160	2,861	195,661,760	59.18%
21,000	289	14,149	6,069,000	144,511,160	2,572	198,522,740	61.77%
22,000	277	14,426	6,101,040	150,612,200	2,295	201,094,720	64.38%
23,000	204	14,630	4,682,800	155,295,000	2,091	203,389,380	66.38%
24,000	183	14,813	4,401,600	159,696,600	1,908	205,480,440	68.26%
25,000	178	14,991	4,450,000	164,146,600	1,730	207,388,100	70.16%
26,000	182	15,173	4,732,000	168,878,600	1,548	209,117,760	72.19%
27,000	136	15,308	3,659,580	172,538,180	1,412	210,665,420	73.75%
28,000	126	15,434	3,515,120	176,053,300	1,287	212,077,540	75.25%
29,000	139	15,573	4,017,660	180,070,960	1,148	213,364,120	76.97%
30,000	80	15,653	2,413,800	182,484,760	1,068	214,512,160	78.00%
31,000	68	15,721	2,108,000	184,592,760	1,000	215,579,740	78.90%
32,000	64	15,785	2,039,680	186,632,440	936	216,579,320	79.78%
33,000	72	15,857	2,376,000	189,008,440	864	217,515,160	80.79%
34,000	72	15,929	2,448,000	191,456,440	792	218,379,000	81.84%
35,000	66	15,995	2,326,100	193,782,540	725	219,170,840	82.83%
36,000	40	16,035	1,440,000	195,222,540	685	219,896,220	83.45%
37,000	59	16,094	2,177,820	197,400,360	627	220,581,600	84.38%
38,000	24	16,118	912,000	198,312,360	603	221,208,120	84.77%
39,000	42	16,160	1,640,340	199,952,700	560	221,810,640	85.47%
40,000	42	16,202	1,680,000	201,632,700	518	222,371,100	86.19%
41,000	34	16,236	1,394,000	203,026,700	484	222,889,560	86.78%
42,000	32	16,268	1,344,000	204,370,700	452	223,374,020	87.36%
43,000	24	16,292	1,032,000	205,402,700	428	223,826,480	87.80%
44,000	26	16,318	1,144,000	206,546,700	402	224,254,940	88.29%
45,000	24	16,342	1,080,000	207,626,700	378	224,657,400	88.75%
46,000	24	16,367	1,125,160	208,751,860	354	225,035,860	89.23%
47,000	16	16,383	752,000	209,503,860	338	225,389,860	89.55%
48,000	14	16,397	672,000	210,175,860	324	225,727,860	89.84%
49,000	14	16,411	686,000	210,861,860	310	226,051,860	90.13%
50,000	20	16,431	1,000,000	211,861,860	290	226,361,860	90.56%
51,000	14	16,445	714,000	212,575,860	276	226,651,860	90.86%
52,000	6	16,451	312,000	212,887,860	270	226,927,860	91.00%
53,000	10	16,461	530,000	213,417,860	260	227,197,860	91.22%
54,000	18	16,479	972,000	214,389,860	242	227,457,860	91.64%
55,000	20	16,499	1,100,000	215,489,860	222	227,699,860	92.11%
56,000	18	16,517	1,008,000	216,497,860	204	227,921,860	92.54%
57,000	6	16,523	342,000	216,839,860	198	228,125,860	92.69%
58,000	4	16,527	232,000	217,071,860	194	228,323,860	92.79%
59,000	0	16,527	0	217,071,860	194	228,517,860	92.79%
60,000	12	16,539	720,000	217,791,860	182	228,711,860	93.09%
61,000	11	16,550	671,000	218,462,860	171	228,893,860	93.38%
62,000	10	16,560	620,000	219,082,860	161	229,064,860	93.65%
63,000	2	16,562	126,000	219,208,860	159	229,225,860	93.70%
64,000	6	16,568	384,000	219,592,860	153	229,384,860	93.86%
65,000	10	16,578	650,000	220,242,860	143	229,537,860	94.14%
66,000	2	16,580	132,000	220,374,860	141	229,680,860	94.20%
67,000	10	16,590	670,000	221,044,860	131	229,821,860	94.48%
68,000	6	16,596	408,000	221,452,860	125	229,952,860	94.66%
69,000	2	16,598	138,000	221,590,860	123	230,077,860	94.72%
70,000	4	16,602	280,000	221,870,860	119	230,200,860	94.84%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
71,000	8	16,610	568,000	222,438,860	111	230,319,860	95.08%
72,000	2	16,612	144,000	222,582,860	109	230,430,860	95.14%
73,000	8	16,620	584,000	223,166,860	101	230,539,860	95.39%
74,000	4	16,624	296,000	223,462,860	97	230,640,860	95.52%
75,000	2	16,626	150,000	223,612,860	95	230,737,860	95.58%
76,000	8	16,634	608,000	224,220,860	87	230,832,860	95.84%
77,000	0	16,634	0	224,220,860	87	230,919,860	95.84%
78,000	0	16,634	0	224,220,860	87	231,006,860	95.84%
79,000	6	16,640	474,000	224,694,860	81	231,093,860	96.04%
80,000	4	16,644	320,000	225,014,860	77	231,174,860	96.18%
81,000	2	16,646	162,000	225,176,860	75	231,251,860	96.25%
82,000	0	16,646	0	225,176,860	75	231,326,860	96.25%
83,000	6	16,652	498,000	225,674,860	69	231,401,860	96.46%
84,000	2	16,654	168,000	225,842,860	67	231,470,860	96.54%
85,000	2	16,656	170,000	226,012,860	65	231,537,860	96.61%
86,000	2	16,658	172,000	226,184,860	63	231,602,860	96.68%
87,000	2	16,660	174,000	226,358,860	61	231,665,860	96.76%
88,000	0	16,660	0	226,358,860	61	231,726,860	96.76%
89,000	2	16,662	178,000	226,536,860	59	231,787,860	96.83%
90,000	0	16,662	0	226,536,860	59	231,846,860	96.83%
91,000	0	16,662	0	226,536,860	59	231,905,860	96.83%
92,000	0	16,662	0	226,536,860	59	231,964,860	96.83%
93,000	2	16,664	186,000	226,722,860	57	232,023,860	96.91%
94,000	2	16,666	188,000	226,910,860	55	232,080,860	96.99%
95,000	0	16,666	0	226,910,860	55	232,135,860	96.99%
96,000	2	16,668	192,000	227,102,860	53	232,190,860	97.07%
97,000	0	16,668	0	227,102,860	53	232,243,860	97.07%
98,000	0	16,668	0	227,102,860	53	232,296,860	97.07%
99,000	2	16,670	198,000	227,300,860	51	232,349,860	97.16%
100,000	2	16,672	200,000	227,500,860	49	232,400,860	97.24%
101,000	2	16,674	202,000	227,702,860	47	232,449,860	97.33%
102,000	4	16,678	408,000	228,110,860	43	232,496,860	97.50%
103,000	0	16,678	0	228,110,860	43	232,539,860	97.50%
104,000	2	16,680	208,000	228,318,860	41	232,582,860	97.59%
105,000	0	16,680	0	228,318,860	41	232,623,860	97.59%
106,000	0	16,680	0	228,318,860	41	232,664,860	97.59%
107,000	2	16,682	214,000	228,532,860	39	232,705,860	97.69%
108,000	4	16,686	432,000	228,964,860	35	232,744,860	97.87%
109,000	0	16,686	0	228,964,860	35	232,779,860	97.87%
110,000	4	16,690	440,000	229,404,860	31	232,814,860	98.06%
111,000	4	16,694	444,000	229,848,860	27	232,845,860	98.25%
112,000	0	16,694	0	229,848,860	27	232,872,860	98.25%
113,000	0	16,694	0	229,848,860	27	232,899,860	98.25%
114,000	0	16,694	0	229,848,860	27	232,926,860	98.25%
115,000	2	16,696	230,000	230,078,860	25	232,953,860	98.35%
116,000	2	16,698	232,000	230,310,860	23	232,978,860	98.45%
117,000	0	16,698	0	230,310,860	23	233,001,860	98.45%
118,000	0	16,698	0	230,310,860	23	233,024,860	98.45%
119,000	0	16,698	0	230,310,860	23	233,047,860	98.45%
120,000	0	16,698	0	230,310,860	23	233,070,860	98.45%
121,000	0	16,698	0	230,310,860	23	233,093,860	98.45%
122,000	0	16,698	0	230,310,860	23	233,116,860	98.45%
123,000	0	16,698	0	230,310,860	23	233,139,860	98.45%
124,000	4	16,702	496,000	230,806,860	19	233,162,860	98.66%
125,000	0	16,702	0	230,806,860	19	233,181,860	98.66%
126,000	2	16,704	252,000	231,058,860	17	233,200,860	98.77%
127,000	1	16,705	127,000	231,185,860	16	233,217,860	98.82%
128,000	0	16,705	0	231,185,860	16	233,233,860	98.82%
129,000	0	16,705	0	231,185,860	16	233,249,860	98.82%
130,000	0	16,705	0	231,185,860	16	233,265,860	98.82%
131,000	0	16,705	0	231,185,860	16	233,281,860	98.82%
132,000	0	16,705	0	231,185,860	16	233,297,860	98.82%
133,000	0	16,705	0	231,185,860	16	233,313,860	98.82%
134,000	0	16,705	0	231,185,860	16	233,329,860	98.82%
135,000	0	16,705	0	231,185,860	16	233,345,860	98.82%
136,000	0	16,705	0	231,185,860	16	233,361,860	98.82%
137,000	0	16,705	0	231,185,860	16	233,377,860	98.82%
138,000	0	16,705	0	231,185,860	16	233,393,860	98.82%
139,000	0	16,705	0	231,185,860	16	233,409,860	98.82%
140,000	2	16,707	280,000	231,465,860	14	233,425,860	98.94%
141,000	0	16,707	0	231,465,860	14	233,439,860	98.94%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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
142,000	0	16,707	0	231,465,860	14	233,453,860	98.94%
143,000	0	16,707	0	231,465,860	14	233,467,860	98.94%
144,000	0	16,707	0	231,465,860	14	233,481,860	98.94%
145,000	0	16,707	0	231,465,860	14	233,495,860	98.94%
146,000	0	16,707	0	231,465,860	14	233,509,860	98.94%
147,000	0	16,707	0	231,465,860	14	233,523,860	98.94%
148,000	0	16,707	0	231,465,860	14	233,537,860	98.94%
149,000	0	16,707	0	231,465,860	14	233,551,860	98.94%
150,000	0	16,707	0	231,465,860	14	233,565,860	98.94%
151,000	0	16,707	0	231,465,860	14	233,579,860	98.94%
152,000	0	16,707	0	231,465,860	14	233,593,860	98.94%
153,000	0	16,707	0	231,465,860	14	233,607,860	98.94%
154,000	0	16,707	0	231,465,860	14	233,621,860	98.94%
155,000	0	16,707	0	231,465,860	14	233,635,860	98.94%
156,000	0	16,707	0	231,465,860	14	233,649,860	98.94%
157,000	2	16,709	314,000	231,779,860	12	233,663,860	99.07%
158,000	0	16,709	0	231,779,860	12	233,677,860	99.07%
159,000	0	16,709	0	231,779,860	12	233,687,860	99.07%
160,000	0	16,709	0	231,779,860	12	233,699,860	99.07%
161,000	0	16,709	0	231,779,860	12	233,711,860	99.07%
162,000	2	16,711	324,000	232,103,860	10	233,723,860	99.21%
163,000	0	16,711	0	232,103,860	10	233,733,860	99.21%
164,000	0	16,711	0	232,103,860	10	233,743,860	99.21%
165,000	2	16,713	330,000	232,433,860	8	233,753,860	99.35%
166,000	0	16,713	0	232,433,860	8	233,761,860	99.35%
167,000	0	16,713	0	232,433,860	8	233,769,860	99.35%
168,000	0	16,713	0	232,433,860	8	233,777,860	99.35%
169,000	0	16,713	0	232,433,860	8	233,785,860	99.35%
170,000	0	16,713	0	232,433,860	8	233,793,860	99.35%
171,000	0	16,713	0	232,433,860	8	233,801,860	99.35%
172,000	0	16,713	0	232,433,860	8	233,809,860	99.35%
173,000	0	16,713	0	232,433,860	8	233,817,860	99.35%
174,000	0	16,713	0	232,433,860	8	233,825,860	99.35%
175,000	0	16,713	0	232,433,860	8	233,833,860	99.35%
176,000	0	16,713	0	232,433,860	8	233,841,860	99.35%
177,000	0	16,713	0	232,433,860	8	233,849,860	99.35%
178,000	2	16,715	356,000	232,789,860	6	233,857,860	99.51%
179,000	0	16,715	0	232,789,860	6	233,863,860	99.51%
180,000	0	16,715	0	232,789,860	6	233,869,860	99.51%
181,000	2	16,717	362,000	233,151,860	4	233,875,860	99.66%
182,000	0	16,717	0	233,151,860	4	233,879,860	99.66%
183,000	0	16,717	0	233,151,860	4	233,883,860	99.66%
184,000	0	16,717	0	233,151,860	4	233,887,860	99.66%
185,000	0	16,717	0	233,151,860	4	233,891,860	99.66%
186,000	0	16,717	0	233,151,860	4	233,895,860	99.66%
187,000	0	16,717	0	233,151,860	4	233,899,860	99.66%
188,000	0	16,717	0	233,151,860	4	233,903,860	99.66%
189,000	0	16,717	0	233,151,860	4	233,907,860	99.66%
190,000	0	16,717	0	233,151,860	4	233,911,860	99.66%
191,000	0	16,717	0	233,151,860	4	233,915,860	99.66%
192,000	0	16,717	0	233,151,860	4	233,919,860	99.66%
193,000	0	16,717	0	233,151,860	4	233,923,860	99.66%
194,000	0	16,717	0	233,151,860	4	233,927,860	99.66%
195,000	0	16,717	0	233,151,860	4	233,931,860	99.66%
196,000	0	16,717	0	233,151,860	4	233,935,860	99.66%
197,000	0	16,717	0	233,151,860	4	233,939,860	99.66%
198,000	0	16,717	0	233,151,860	4	233,943,860	99.66%
199,000	4	16,721	796,000	233,947,860	0	233,947,860	100.00%
	<u>16,721</u>	<u>16,721</u>	<u>233,947,860</u>	<u>233,947,860</u>	<u>0</u>	<u>233,947,860</u>	

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

0107B



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

Schedule E-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	23	23	0	0	1,038	0	0.00%
1,000	11	34	10,940	10,940	1,027	1,038,280	0.08%
2,000	20	55	40,800	51,740	1,007	2,065,620	0.38%
3,000	26	81	78,600	130,340	981	3,072,560	0.95%
4,000	45	126	180,800	311,140	936	4,053,300	2.27%
5,000	56	182	280,000	591,140	880	4,988,840	4.31%
6,000	84	266	506,760	1,097,900	795	5,868,380	8.00%
7,000	92	358	642,180	1,740,080	703	6,663,460	12.68%
8,000	78	436	624,000	2,364,080	625	7,366,800	17.23%
9,000	60	496	540,000	2,904,080	565	7,992,140	21.16%
10,000	62	558	616,000	3,520,080	504	8,557,480	25.65%
11,000	74	632	814,000	4,334,080	430	9,061,220	31.58%
12,000	42	674	504,000	4,838,080	388	9,490,960	35.25%
13,000	15	689	200,460	5,038,540	372	9,878,700	36.71%
14,000	40	729	558,880	5,597,420	332	10,251,020	40.79%
15,000	56	785	840,000	6,437,420	276	10,583,420	46.91%
16,000	33	818	528,640	6,966,060	243	10,859,820	50.76%
17,000	24	842	408,000	7,374,060	219	11,103,180	53.73%
18,000	14	856	252,000	7,626,060	205	11,322,540	55.57%
19,000	20	876	380,000	8,006,060	185	11,527,900	58.34%
20,000	10	886	200,000	8,206,060	175	11,713,260	59.79%
21,000	18	904	367,920	8,573,980	158	11,888,620	62.48%
22,000	16	920	352,000	8,925,980	142	12,046,460	65.04%
23,000	12	932	276,000	9,201,980	130	12,188,300	67.05%
24,000	14	946	336,000	9,537,980	116	12,318,140	69.50%
25,000	6	952	150,000	9,687,980	110	12,433,980	70.59%
26,000	10	962	260,000	9,947,980	100	12,543,820	72.49%
27,000	8	970	216,000	10,163,980	92	12,643,660	74.06%
28,000	8	978	224,000	10,387,980	84	12,735,500	75.69%
29,000	10	988	290,000	10,677,980	74	12,819,340	77.81%
30,000	4	992	120,000	10,797,980	70	12,893,180	78.68%
31,000	12	1,004	372,000	11,169,980	58	12,963,020	81.39%
32,000	8	1,012	256,000	11,425,980	50	13,020,860	83.26%
33,000	2	1,014	66,000	11,491,980	48	13,070,700	83.74%
34,000	2	1,016	68,000	11,559,980	46	13,118,540	84.23%
35,000	6	1,022	210,000	11,769,980	40	13,164,380	85.76%
36,000	0	1,022	0	11,769,980	40	13,204,220	85.76%
37,000	0	1,022	0	11,769,980	40	13,244,060	85.76%
38,000	0	1,022	0	11,769,980	40	13,283,900	85.76%
39,000	6	1,028	227,760	11,997,740	34	13,323,740	87.42%
40,000	0	1,028	0	11,997,740	34	13,357,740	87.42%
41,000	4	1,032	164,000	12,161,740	30	13,391,740	88.62%
42,000	2	1,034	84,000	12,245,740	28	13,421,740	89.23%
43,000	2	1,036	86,000	12,331,740	26	13,449,740	89.86%
44,000	6	1,042	264,000	12,595,740	20	13,475,740	91.78%
45,000	2	1,044	90,000	12,685,740	18	13,495,740	92.44%
46,000	4	1,048	184,000	12,869,740	14	13,513,740	93.78%
47,000	4	1,052	188,000	13,057,740	10	13,527,740	95.15%
48,000	2	1,054	96,000	13,153,740	8	13,537,740	95.85%
49,000	2	1,056	98,000	13,251,740	6	13,545,740	96.56%
50,000	0	1,056	0	13,251,740	6	13,551,740	96.56%
51,000	2	1,058	102,000	13,353,740	4	13,557,740	97.30%
52,000	2	1,060	104,000	13,457,740	2	13,561,740	98.06%
53,000	0	1,060	0	13,457,740	2	13,563,740	98.06%
54,000	0	1,060	0	13,457,740	2	13,565,740	98.06%
55,000	0	1,060	0	13,457,740	2	13,567,740	98.06%
56,000	0	1,060	0	13,457,740	2	13,569,740	98.06%
57,000	0	1,060	0	13,457,740	2	13,571,740	98.06%
58,000	0	1,060	0	13,457,740	2	13,573,740	98.06%
59,000	0	1,060	0	13,457,740	2	13,575,740	98.06%
60,000	0	1,060	0	13,457,740	2	13,577,740	98.06%
61,000	0	1,060	0	13,457,740	2	13,579,740	98.06%
62,000	0	1,060	0	13,457,740	2	13,581,740	98.06%
63,000	0	1,060	0	13,457,740	2	13,583,740	98.06%
64,000	0	1,060	0	13,457,740	2	13,585,740	98.06%
65,000	0	1,060	0	13,457,740	2	13,587,740	98.06%
66,000	0	1,060	0	13,457,740	2	13,589,740	98.06%
67,000	0	1,060	0	13,457,740	2	13,591,740	98.06%
68,000	0	1,060	0	13,457,740	2	13,593,740	98.06%
69,000	0	1,060	0	13,457,740	2	13,595,740	98.06%
70,000	0	1,060	0	13,457,740	2	13,597,740	98.06%

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

Schedule E-14  
 This schedule contains 42 pages

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
71,000	0	1,060	0	13,457,740	2	13,599,740	98.06%
72,000	0	1,060	0	13,457,740	2	13,601,740	98.06%
73,000	0	1,060	0	13,457,740	2	13,603,740	98.06%
74,000	0	1,060	0	13,457,740	2	13,605,740	98.06%
75,000	0	1,060	0	13,457,740	2	13,607,740	98.06%
76,000	0	1,060	0	13,457,740	2	13,609,740	98.06%
77,000	0	1,060	0	13,457,740	2	13,611,740	98.06%
78,000	0	1,060	0	13,457,740	2	13,613,740	98.06%
79,000	0	1,060	0	13,457,740	2	13,615,740	98.06%
80,000	0	1,060	0	13,457,740	2	13,617,740	98.06%
81,000	0	1,060	0	13,457,740	2	13,619,740	98.06%
82,000	0	1,060	0	13,457,740	2	13,621,740	98.06%
83,000	0	1,060	0	13,457,740	2	13,623,740	98.06%
84,000	0	1,060	0	13,457,740	2	13,625,740	98.06%
85,000	0	1,060	0	13,457,740	2	13,627,740	98.06%
86,000	0	1,060	0	13,457,740	2	13,629,740	98.06%
87,000	0	1,060	0	13,457,740	2	13,631,740	98.06%
88,000	0	1,060	0	13,457,740	2	13,633,740	98.06%
89,000	0	1,060	0	13,457,740	2	13,635,740	98.06%
90,000	0	1,060	0	13,457,740	2	13,637,740	98.06%
91,000	0	1,060	0	13,457,740	2	13,639,740	98.06%
92,000	0	1,060	0	13,457,740	2	13,641,740	98.06%
93,000	0	1,060	0	13,457,740	2	13,643,740	98.06%
94,000	0	1,060	0	13,457,740	2	13,645,740	98.06%
95,000	0	1,060	0	13,457,740	2	13,647,740	98.06%
96,000	0	1,060	0	13,457,740	2	13,649,740	98.06%
97,000	0	1,060	0	13,457,740	2	13,651,740	98.06%
98,000	0	1,060	0	13,457,740	2	13,653,740	98.06%
99,000	0	1,060	0	13,457,740	2	13,655,740	98.06%
100,000	0	1,060	0	13,457,740	2	13,657,740	98.06%
101,000	0	1,060	0	13,457,740	2	13,659,740	98.06%
102,000	0	1,060	0	13,457,740	2	13,661,740	98.06%
103,000	0	1,060	0	13,457,740	2	13,663,740	98.06%
104,000	0	1,060	0	13,457,740	2	13,665,740	98.06%
105,000	0	1,060	0	13,457,740	2	13,667,740	98.06%
106,000	0	1,060	0	13,457,740	2	13,669,740	98.06%
107,000	0	1,060	0	13,457,740	2	13,671,740	98.06%
108,000	0	1,060	0	13,457,740	2	13,673,740	98.06%
109,000	0	1,060	0	13,457,740	2	13,675,740	98.06%
110,000	0	1,060	0	13,457,740	2	13,677,740	98.06%
111,000	0	1,060	0	13,457,740	2	13,679,740	98.06%
112,000	0	1,060	0	13,457,740	2	13,681,740	98.06%
113,000	0	1,060	0	13,457,740	2	13,683,740	98.06%
114,000	0	1,060	0	13,457,740	2	13,685,740	98.06%
115,000	0	1,060	0	13,457,740	2	13,687,740	98.06%
116,000	0	1,060	0	13,457,740	2	13,689,740	98.06%
117,000	0	1,060	0	13,457,740	2	13,691,740	98.06%
118,000	0	1,060	0	13,457,740	2	13,693,740	98.06%
119,000	0	1,060	0	13,457,740	2	13,695,740	98.06%
120,000	0	1,060	0	13,457,740	2	13,697,740	98.06%
121,000	0	1,060	0	13,457,740	2	13,699,740	98.06%
122,000	0	1,060	0	13,457,740	2	13,701,740	98.06%
123,000	0	1,060	0	13,457,740	2	13,703,740	98.06%
124,000	0	1,060	0	13,457,740	2	13,705,740	98.06%
125,000	0	1,060	0	13,457,740	2	13,707,740	98.06%
126,000	0	1,060	0	13,457,740	2	13,709,740	98.06%
127,000	0	1,060	0	13,457,740	2	13,711,740	98.06%
128,000	0	1,060	0	13,457,740	2	13,713,740	98.06%
129,000	0	1,060	0	13,457,740	2	13,715,740	98.06%
130,000	0	1,060	0	13,457,740	2	13,717,740	98.06%
131,000	0	1,060	0	13,457,740	2	13,719,740	98.06%
132,000	0	1,060	0	13,457,740	2	13,721,740	98.06%
133,000	2	1,062	266,000	13,723,740	0	13,723,740	100.00%
	<u>1,062</u>	<u>1,062</u>	<u>13,723,740</u>	<u>13,723,740</u>	<u>0</u>	<u>13,723,740</u>	

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

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

Schedule E-14  
 This schedule contains 42 pages

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

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

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

Billing Analysis

Florida Public Service Commissior

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

Schedule E-14  
 This schedule contains 42 pages

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

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

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

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

Schedule E-14  
 This schedule contains 42 pages

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	0	0	0	0	12	432,000	0.00%
37,000	0	0	0	0	12	444,000	0.00%
38,000	0	0	0	0	12	456,000	0.00%
39,000	0	0	0	0	12	468,000	0.00%
40,000	0	0	0	0	12	480,000	0.00%
41,000	0	0	0	0	12	492,000	0.00%
42,000	0	0	0	0	12	504,000	0.00%
43,000	0	0	0	0	12	516,000	0.00%
44,000	0	0	0	0	12	528,000	0.00%
45,000	0	0	0	0	12	540,000	0.00%
46,000	0	0	0	0	12	552,000	0.00%
47,000	0	0	0	0	12	564,000	0.00%
48,000	0	0	0	0	12	576,000	0.00%
49,000	0	0	0	0	12	588,000	0.00%
50,000	0	0	0	0	12	600,000	0.00%
51,000	0	0	0	0	12	612,000	0.00%
52,000	0	0	0	0	12	624,000	0.00%
53,000	0	0	0	0	12	636,000	0.00%
54,000	0	0	0	0	12	648,000	0.00%
55,000	0	0	0	0	12	660,000	0.00%
56,000	0	0	0	0	12	672,000	0.00%
57,000	0	0	0	0	12	684,000	0.00%
58,000	0	0	0	0	12	696,000	0.00%
59,000	0	0	0	0	12	708,000	0.00%
60,000	0	0	0	0	12	720,000	0.00%
61,000	0	0	0	0	12	732,000	0.00%
62,000	0	0	0	0	12	744,000	0.00%
63,000	0	0	0	0	12	756,000	0.00%
64,000	0	0	0	0	12	768,000	0.00%
65,000	0	0	0	0	12	780,000	0.00%
66,000	0	0	0	0	12	792,000	0.00%
67,000	0	0	0	0	12	804,000	0.00%
68,000	0	0	0	0	12	816,000	0.00%
69,000	0	0	0	0	12	828,000	0.00%
70,000	0	0	0	0	12	840,000	0.00%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
 This schedule contains 42 pages

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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71,000	0	0	0	0	12	852,000	0.00%
72,000	0	0	0	0	12	864,000	0.00%
73,000	0	0	0	0	12	876,000	0.00%
74,000	0	0	0	0	12	888,000	0.00%
75,000	0	0	0	0	12	900,000	0.00%
76,000	0	0	0	0	12	912,000	0.00%
77,000	0	0	0	0	12	924,000	0.00%
78,000	0	0	0	0	12	936,000	0.00%
79,000	0	0	0	0	12	948,000	0.00%
80,000	0	0	0	0	12	960,000	0.00%
81,000	0	0	0	0	12	972,000	0.00%
82,000	0	0	0	0	12	984,000	0.00%
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84,000	0	0	0	0	12	1,008,000	0.00%
85,000	0	0	0	0	12	1,020,000	0.00%
86,000	0	0	0	0	12	1,032,000	0.00%
87,000	0	0	0	0	12	1,044,000	0.00%
88,000	0	0	0	0	12	1,056,000	0.00%
89,000	0	0	0	0	12	1,068,000	0.00%
90,000	0	0	0	0	12	1,080,000	0.00%
91,000	0	0	0	0	12	1,092,000	0.00%
92,000	0	0	0	0	12	1,104,000	0.00%
93,000	0	0	0	0	12	1,116,000	0.00%
94,000	0	0	0	0	12	1,128,000	0.00%
95,000	0	0	0	0	12	1,140,000	0.00%
96,000	0	0	0	0	12	1,152,000	0.00%
97,000	0	0	0	0	12	1,164,000	0.00%
98,000	0	0	0	0	12	1,176,000	0.00%
99,000	0	0	0	0	12	1,188,000	0.00%
100,000	0	0	0	0	12	1,200,000	0.00%
101,000	0	0	0	0	12	1,212,000	0.00%
102,000	0	0	0	0	12	1,224,000	0.00%
103,000	0	0	0	0	12	1,236,000	0.00%
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106,000	0	0	0	0	12	1,272,000	0.00%
107,000	0	0	0	0	12	1,284,000	0.00%
108,000	0	0	0	0	12	1,296,000	0.00%
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115,000	0	0	0	0	12	1,380,000	0.00%
116,000	0	0	0	0	12	1,392,000	0.00%
117,000	0	0	0	0	12	1,404,000	0.00%
118,000	0	0	0	0	12	1,416,000	0.00%
119,000	0	0	0	0	12	1,428,000	0.00%
120,000	0	0	0	0	12	1,440,000	0.00%
121,000	0	0	0	0	12	1,452,000	0.00%
122,000	0	0	0	0	12	1,464,000	0.00%
123,000	0	0	0	0	12	1,476,000	0.00%
124,000	0	0	0	0	12	1,488,000	0.00%
125,000	0	0	0	0	12	1,500,000	0.00%
126,000	0	0	0	0	12	1,512,000	0.00%
127,000	0	0	0	0	12	1,524,000	0.00%
128,000	0	0	0	0	12	1,536,000	0.00%
129,000	0	0	0	0	12	1,548,000	0.00%
130,000	0	0	0	0	12	1,560,000	0.00%
131,000	0	0	0	0	12	1,572,000	0.00%
132,000	0	0	0	0	12	1,584,000	0.00%
133,000	0	0	0	0	12	1,596,000	0.00%
134,000	0	0	0	0	12	1,608,000	0.00%
135,000	0	0	0	0	12	1,620,000	0.00%
136,000	0	0	0	0	12	1,632,000	0.00%
137,000	0	0	0	0	12	1,644,000	0.00%
138,000	0	0	0	0	12	1,656,000	0.00%
139,000	0	0	0	0	12	1,668,000	0.00%
140,000	0	0	0	0	12	1,680,000	0.00%
141,000	0	0	0	0	12	1,692,000	0.00%

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144,000	0	0	0	0	12	1,728,000	0.00%
145,000	0	0	0	0	12	1,740,000	0.00%
146,000	0	0	0	0	12	1,752,000	0.00%
147,000	0	0	0	0	12	1,764,000	0.00%
148,000	0	0	0	0	12	1,776,000	0.00%
149,000	0	0	0	0	12	1,788,000	0.00%
150,000	0	0	0	0	12	1,800,000	0.00%
151,000	0	0	0	0	12	1,812,000	0.00%
152,000	0	0	0	0	12	1,824,000	0.00%
153,000	0	0	0	0	12	1,836,000	0.00%
154,000	0	0	0	0	12	1,848,000	0.00%
155,000	0	0	0	0	12	1,860,000	0.00%
156,000	0	0	0	0	12	1,872,000	0.00%
157,000	0	0	0	0	12	1,884,000	0.00%
158,000	0	0	0	0	12	1,896,000	0.00%
159,000	0	0	0	0	12	1,908,000	0.00%
160,000	0	0	0	0	12	1,920,000	0.00%
161,000	0	0	0	0	12	1,932,000	0.00%
162,000	0	0	0	0	12	1,944,000	0.00%
163,000	0	0	0	0	12	1,956,000	0.00%
164,000	0	0	0	0	12	1,968,000	0.00%
165,000	0	0	0	0	12	1,980,000	0.00%
166,000	0	0	0	0	12	1,992,000	0.00%
167,000	0	0	0	0	12	2,004,000	0.00%
168,000	0	0	0	0	12	2,016,000	0.00%
169,000	0	0	0	0	12	2,028,000	0.00%
170,000	0	0	0	0	12	2,040,000	0.00%
171,000	0	0	0	0	12	2,052,000	0.00%
172,000	0	0	0	0	12	2,064,000	0.00%
173,000	0	0	0	0	12	2,076,000	0.00%
174,000	0	0	0	0	12	2,088,000	0.00%
175,000	0	0	0	0	12	2,100,000	0.00%
176,000	0	0	0	0	12	2,112,000	0.00%
177,000	0	0	0	0	12	2,124,000	0.00%
178,000	0	0	0	0	12	2,136,000	0.00%
179,000	0	0	0	0	12	2,148,000	0.00%
180,000	0	0	0	0	12	2,160,000	0.00%
181,000	0	0	0	0	12	2,172,000	0.00%
182,000	0	0	0	0	12	2,184,000	0.00%
183,000	0	0	0	0	12	2,196,000	0.00%
184,000	0	0	0	0	12	2,208,000	0.00%
185,000	0	0	0	0	12	2,220,000	0.00%
186,000	0	0	0	0	12	2,232,000	0.00%
187,000	0	0	0	0	12	2,244,000	0.00%
188,000	0	0	0	0	12	2,256,000	0.00%
189,000	0	0	0	0	12	2,268,000	0.00%
190,000	0	0	0	0	12	2,280,000	0.00%
191,000	0	0	0	0	12	2,292,000	0.00%
192,000	0	0	0	0	12	2,304,000	0.00%
193,000	0	0	0	0	12	2,316,000	0.00%
194,000	0	0	0	0	12	2,328,000	0.00%
195,000	0	0	0	0	12	2,340,000	0.00%
196,000	0	0	0	0	12	2,352,000	0.00%
197,000	0	0	0	0	12	2,364,000	0.00%
198,000	0	0	0	0	12	2,376,000	0.00%
199,000	12	12	2,388,000	2,388,000	0	2,388,000	100.00%
	<u>12</u>	<u>12</u>	<u>2,388,000</u>	<u>2,388,000</u>	<u>0</u>	<u>2,388,000</u>	

Data recorded for 2" meter general service sewer customers. (60033)

0111B

Company Utilities Inc of Florida - Seminole County  
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 Historical  Projected   
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Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2	2	0	0	12	0	0.00%
1,000	0	2	0	0	12	12,000	0.00%
2,000	0	2	0	0	12	24,000	0.00%
3,000	0	2	0	0	12	36,000	0.00%
4,000	0	2	0	0	12	48,000	0.00%
5,000	0	2	0	0	12	60,000	0.00%
6,000	0	2	0	0	12	72,000	0.00%
7,000	0	2	0	0	12	84,000	0.00%
8,000	0	2	0	0	12	96,000	0.00%
9,000	0	2	0	0	12	108,000	0.00%
10,000	0	2	0	0	12	120,000	0.00%
11,000	0	2	0	0	12	132,000	0.00%
12,000	0	2	0	0	12	144,000	0.00%
13,000	0	2	0	0	12	156,000	0.00%
14,000	0	2	0	0	12	168,000	0.00%
15,000	0	2	0	0	12	180,000	0.00%
16,000	0	2	0	0	12	192,000	0.00%
17,000	0	2	0	0	12	204,000	0.00%
18,000	0	2	0	0	12	216,000	0.00%
19,000	0	2	0	0	12	228,000	0.00%
20,000	0	2	0	0	12	240,000	0.00%
21,000	0	2	0	0	12	252,000	0.00%
22,000	0	2	0	0	12	264,000	0.00%
23,000	0	2	0	0	12	276,000	0.00%
24,000	0	2	0	0	12	288,000	0.00%
25,000	0	2	0	0	12	300,000	0.00%
26,000	0	2	0	0	12	312,000	0.00%
27,000	0	2	0	0	12	324,000	0.00%
28,000	0	2	0	0	12	336,000	0.00%
29,000	0	2	0	0	12	348,000	0.00%
30,000	0	2	0	0	12	360,000	0.00%
31,000	0	2	0	0	12	372,000	0.00%
32,000	0	2	0	0	12	384,000	0.00%
33,000	0	2	0	0	12	396,000	0.00%
34,000	0	2	0	0	12	408,000	0.00%
35,000	0	2	0	0	12	420,000	0.00%
36,000	0	2	0	0	12	432,000	0.00%
37,000	0	2	0	0	12	444,000	0.00%
38,000	0	2	0	0	12	456,000	0.00%
39,000	0	2	0	0	12	468,000	0.00%
40,000	0	2	0	0	12	480,000	0.00%
41,000	0	2	0	0	12	492,000	0.00%
42,000	0	2	0	0	12	504,000	0.00%
43,000	0	2	0	0	12	516,000	0.00%
44,000	0	2	0	0	12	528,000	0.00%
45,000	0	2	0	0	12	540,000	0.00%
46,000	0	2	0	0	12	552,000	0.00%
47,000	0	2	0	0	12	564,000	0.00%
48,000	0	2	0	0	12	576,000	0.00%
49,000	0	2	0	0	12	588,000	0.00%
50,000	0	2	0	0	12	600,000	0.00%
51,000	0	2	0	0	12	612,000	0.00%
52,000	0	2	0	0	12	624,000	0.00%
53,000	0	2	0	0	12	636,000	0.00%
54,000	0	2	0	0	12	648,000	0.00%
55,000	0	2	0	0	12	660,000	0.00%
56,000	0	2	0	0	12	672,000	0.00%
57,000	0	2	0	0	12	684,000	0.00%
58,000	0	2	0	0	12	696,000	0.00%
59,000	0	2	0	0	12	708,000	0.00%
60,000	0	2	0	0	12	720,000	0.00%
61,000	0	2	0	0	12	732,000	0.00%
62,000	0	2	0	0	12	744,000	0.00%
63,000	0	2	0	0	12	756,000	0.00%
64,000	0	2	0	0	12	768,000	0.00%
65,000	0	2	0	0	12	780,000	0.00%
66,000	0	2	0	0	12	792,000	0.00%
67,000	0	2	0	0	12	804,000	0.00%
68,000	0	2	0	0	12	816,000	0.00%
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73,000	0	2	0	0	12	876,000	0.00%
74,000	0	2	0	0	12	888,000	0.00%
75,000	0	2	0	0	12	900,000	0.00%
76,000	0	2	0	0	12	912,000	0.00%
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79,000	0	2	0	0	12	948,000	0.00%
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139,000	0	2	0	0	12	1,668,000	0.00%
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141,000	0	2	0	0	12	1,692,000	0.00%

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144,000	0	2	0	0	12	1,728,000	0.00%
145,000	0	2	0	0	12	1,740,000	0.00%
146,000	0	2	0	0	12	1,752,000	0.00%
147,000	0	2	0	0	12	1,764,000	0.00%
148,000	0	2	0	0	12	1,776,000	0.00%
149,000	0	2	0	0	12	1,788,000	0.00%
150,000	0	2	0	0	12	1,800,000	0.00%
151,000	0	2	0	0	12	1,812,000	0.00%
152,000	0	2	0	0	12	1,824,000	0.00%
153,000	0	2	0	0	12	1,836,000	0.00%
154,000	0	2	0	0	12	1,848,000	0.00%
155,000	0	2	0	0	12	1,860,000	0.00%
156,000	0	2	0	0	12	1,872,000	0.00%
157,000	0	2	0	0	12	1,884,000	0.00%
158,000	0	2	0	0	12	1,896,000	0.00%
159,000	0	2	0	0	12	1,908,000	0.00%
160,000	0	2	0	0	12	1,920,000	0.00%
161,000	0	2	0	0	12	1,932,000	0.00%
162,000	0	2	0	0	12	1,944,000	0.00%
163,000	0	2	0	0	12	1,956,000	0.00%
164,000	0	2	0	0	12	1,968,000	0.00%
165,000	0	2	0	0	12	1,980,000	0.00%
166,000	0	2	0	0	12	1,992,000	0.00%
167,000	0	2	0	0	12	2,004,000	0.00%
168,000	0	2	0	0	12	2,016,000	0.00%
169,000	0	2	0	0	12	2,028,000	0.00%
170,000	0	2	0	0	12	2,040,000	0.00%
171,000	0	2	0	0	12	2,052,000	0.00%
172,000	0	2	0	0	12	2,064,000	0.00%
173,000	0	2	0	0	12	2,076,000	0.00%
174,000	0	2	0	0	12	2,088,000	0.00%
175,000	0	2	0	0	12	2,100,000	0.00%
176,000	0	2	0	0	12	2,112,000	0.00%
177,000	0	2	0	0	12	2,124,000	0.00%
178,000	0	2	0	0	12	2,136,000	0.00%
179,000	0	2	0	0	12	2,148,000	0.00%
180,000	0	2	0	0	12	2,160,000	0.00%
181,000	0	2	0	0	12	2,172,000	0.00%
182,000	0	2	0	0	12	2,184,000	0.00%
183,000	0	2	0	0	12	2,196,000	0.00%
184,000	0	2	0	0	12	2,208,000	0.00%
185,000	0	2	0	0	12	2,220,000	0.00%
186,000	0	2	0	0	12	2,232,000	0.00%
187,000	0	2	0	0	12	2,244,000	0.00%
188,000	0	2	0	0	12	2,256,000	0.00%
189,000	0	2	0	0	12	2,268,000	0.00%
190,000	0	2	0	0	12	2,280,000	0.00%
191,000	0	2	0	0	12	2,292,000	0.00%
192,000	0	2	0	0	12	2,304,000	0.00%
193,000	0	2	0	0	12	2,316,000	0.00%
194,000	0	2	0	0	12	2,328,000	0.00%
195,000	0	2	0	0	12	2,340,000	0.00%
196,000	0	2	0	0	12	2,352,000	0.00%
197,000	0	2	0	0	12	2,364,000	0.00%
198,000	0	2	0	0	12	2,376,000	0.00%
199,000	12	14	2,388,000	2,388,000	0	2,388,000	100.00%
	<u>14</u>	<u>14</u>	<u>2,388,000</u>	<u>2,388,000</u>	<u>0</u>	<u>2,388,000</u>	

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

0112B

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

**Seminole County**

**Systems 602/623/624**

**Weathersfield/Trailwoods/Oakland Hills**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) * Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	9.639	0		0.000		
Feb-01	8.643	0	16.155	0.000	2.127	11.6%
Mar-01	9.429	0		0.216		
Apr-01	10.375	0	17.695	0.000	1.893	9.6%
May-01	11.767	0		0.000		
Jun-01	9.354	0	19.296	0.000	1.825	8.6%
Jul-01	9.748	0		0.000		
Aug-01	10.362	0	16.157	0.000	0.055	19.7%
Sep-01	9.216	0		0.000		
Oct-01	9.539	0	17.955	0.000	0.800	4.3%
Nov-01	9.372	0		0.000		
Dec-01	9.630	0	17.690	0.000	1.312	6.9%
Total	117.074	0	104.948	0.216	11.910	10.2%

(Above data in millions of gallons)

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

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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

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

(Above data in millions of gallons)

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

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3  
 Page 1 of 2  
 Preparer: Seidman, F.

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

	Date	GPD
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by High Service Pumping]	*	864,000
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/19/01</u>	<u>524,000</u>
	[No Unusual Occurrences.]	
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/19/01</u>	<u>524,000</u>
	(2) <u>5/25/01</u>	<u>498,000</u>
	(3) <u>5/17/01</u>	<u>467,000</u>
	(4) <u>5/13/01</u>	<u>460,000</u>
	(5) <u>5/14/01</u>	<u>460,000</u>
	AVERAGE	<u>481,800</u>
<b>4 Average Daily Flow</b>	Max Month	<u>379,581</u>
	Annual	<u>320,751</u>
<b>5 Required Fire Flow</b> (mixed residential/comm'l)		• 1250 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		
• Land Development Code of Seminole County		
Single family & duplexes - 600 gpm minimum		
All others - 1,250 gpm minimum		

~~SEMINOLE COUNTY~~  
1991 COMPREHENSIVE PLAN

**OBJECTIVE 11.2: EFFECTIVE POTABLE WATER OPERATION**

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

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

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

**Policy 11.2.2 Priority of Water Service**

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

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

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

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

**Policy 11.2.4 Minimum Construction Standards**

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

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

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

**OBJECTIVE 11.3: LEVELS OF SERVICE**

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

**Policy 11.3.1 Levels of Service Standards**

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

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

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

**Policy 11.3.2 Water Master Plan**

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

**Policy 11.3.3 New and Replacement Equipment**

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

K-8



POTABLE WATER ELEMENT



Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

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

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

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

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

INPUT INFORMATION:

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

Used & Useful Analysis:

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

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

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

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

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

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

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

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

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

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

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

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

0120

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

---

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

Water Distribution & Wastewater Collection Systems

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

0121

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	TY-4	1,194	1,196	1,195	101,987,390	85,345	113,719,210	1,332	
2	TY-3	1,196	1,194	1,195	109,462,919	91,601	126,002,259	1,376	3.23%
3	TY-2	1,194	1,193	1,194	106,760,479	89,452	115,301,189	1,289	-6.29%
4	TY-1	1,193	1,193	1,193	108,089,956	90,603	121,196,416	1,338	3.78%
5	TY	1,193	1,194	1,194	99,956,360	83,751	104,380,120	1,246	-6.83%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.53%</u>

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

Constant:	1379.2519	X	Y
X Coefficient:	-21.0187	1	1,332
R^2:	0.4474897	2	1,376
		3	1,289
		4	1,338
		5	1,246

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

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

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

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



**Seminole County**

**System 604**

**Oakland Shores**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	2.494	0	2.422	0.000	0.072	2.9%
Feb-01	2.044	0		0.013		
Mar-01	2.561	0	4.925	0.000	-0.333	-7.2%
Apr-01	2.654	0		0.004		
May-01	3.336	0	6.115	0.003	-0.132	-2.2%
Jun-01	2.394	0		0.002		
Jul-01	2.206	0	4.868	0.002	-0.272	-5.9%
Aug-01	2.393	0		0.002		
Sep-01	2.083	0	4.748	0.003	-0.277	-6.2%
Oct-01	2.377	0		0.003		
Nov-01	2.126	0	4.726	0.000	-0.226	-5.0%
Dec-01	2.519	0	2.358	0.000	0.161	6.4%
Total	29.187	0	30.162	0.031	-1.006	-3.4%

(Above data in millions of gallons)

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

Gallons of Wastewater Treated  
 In Thousands of Gallons

Florida Public Service Commission

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

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(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

0126

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

Schedule F-3  
 Page 1 of 2  
 Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by wells & ground storage capacity]	*	333,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/21/01</u>	<u>154,000</u> [No unusual occurrences]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/21/01</u> (2) <u>5/20/01</u> (3) <u>5/17/01</u> (4) <u>5/14/01</u> (5) <u>5/13/01</u>	<u>154,000</u> <u>153,000</u> <u>146,000</u> <u>140,000</u> <u>139,000</u>
	AVERAGE	<u>146,400</u>
4 Average Daily Flow	Max Month	<u>98,629</u>
	Annual	<u>82,636</u>
5 Required Fire Flow (Primarily residential)		* 600 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		
<ul style="list-style-type: none"> <li>• Land Development Code of Seminole County</li> <li style="padding-left: 20px;">Single family &amp; duplexes - 600 gpm minimum</li> <li style="padding-left: 20px;">All others - 1,250 gpm minimum</li> </ul>		

SEMINOLE COUNTY  
1991 COMPREHENSIVE PLAN

**OBJECTIVE 11.2: EFFECTIVE POTABLE WATER OPERATION**

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

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

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

**Policy 11.2.2 Priority of Water Service**

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

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

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

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

**Policy 11.2.4 Minimum Construction Standards**

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

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

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

**OBJECTIVE 11.3: LEVELS OF SERVICE**

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

**Policy 11.3.1 Levels of Service Standards**

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

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

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

**Policy 11.3.2 Water Master Plan**

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

**Policy 11.3.3 New and Replacement Equipment**

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

K-8



POTABLE WATER ELEMENT

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

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

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

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

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

**Not Applicable - water system only**

0132

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

Water Distribution System

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

0133

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
1	TY-4	264	262	263	32,201,392	122,439	32,822,822	268	
2	TY-3	262	260	261	37,328,342	143,020	38,184,552	267	-0.41%
3	TY-2	260	220	240	32,461,298	135,255	33,972,788	251	-5.92%
4	TY-1	220	219	220	35,088,496	159,856	36,501,596	228	-9.09%
5	TY	219	219	219	29,750,591	135,847	30,184,151	222	-2.69%
Average Growth Through 5-Year Period (Col. 8)									<u>-4.53%</u>

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

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

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

Schedule F-10

Docket No.: 020071-WS

Page 1 of 1

Test Year Ended: December 31, 2001

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									
2	TY-3		Not applicable - water only system.							
3	TY-2									
4	TY-1									
5	TY									
Average Growth Through 5-Year Period (Col. 8)										

**Seminole County**

**System 606**

**Little Wekiva**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	0.417	0	0.358	0.000	0.059	14.1%
Feb-01	0.397	0		0.000		
Mar-01	0.477	0	0.823	0.000	0.051	5.8%
Apr-01	0.604	0		0.000		
May-01	0.655	0	1.050	0.000	0.209	16.6%
Jun-01	0.446	0		0.000		
Jul-01	0.507	0	0.857	0.000	0.096	10.1%
Aug-01	0.534	0		0.000		
Sep-01	0.519	0	0.919	0.000	0.134	12.7%
Oct-01	0.448	0		0.000		
Nov-01	0.469	0	0.763	0.000	0.154	16.8%
Dec-01	0.522	0	0.443	0.000	0.079	15.1%
<b>Total</b>	<b>5.995</b>	<b>0</b>	<b>5.213</b>	<b>0.000</b>	<b>0.782</b>	<b>13.0%</b>

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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	<b>Not Applicable - water only system</b>				0.000	0.000
Sep-00					0.000	0.000
Oct-00					0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
Total	0.000				0.000	0.000



Water Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

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

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

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

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

INPUT INFORMATION.

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

\*\* Eleventh, 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 (606-Little Wekiva)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

**Not Applicable - water only system**

0143

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

0145

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

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

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

Line No.	(1)	(2)	(3)		(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	61	61	61	6,007,970	98,491	6,007,970	61	
2	TY-3	61	61	61	6,733,815	110,390	6,733,815	61	0.00%
3	TY-2	61	61	61	5,669,720	92,946	5,669,720	61	0.00%
4	TY-1	61	61	61	5,718,660	93,749	5,718,660	61	0.00%
5	TY	61	61	61	5,073,168	83,167	5,073,168	61	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.00%</u>

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

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



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

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

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

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

**Seminole County**

**System 608**

**Park Ridge**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	0.664	0		0.012		
Feb-01	0.668	0	1.379	0.000	-0.059	-4.4%
Mar-01	0.656	0		0.030		
Apr-01	0.692	0	1.372	0.000	-0.054	-4.0%
May-01	0.788	0		0.000		
Jun-01	0.573	0	1.662	0.002	-0.303	-22.3%
Jul-01	0.536	0		0.000		
Aug-01	0.546	0	1.046	0.002	0.034	3.1%
Sep-01	0.676	0		0.203		
Oct-01	0.538	0	1.281	0.003	-0.273	-22.5%
Nov-01	0.509	0		0.004		
Dec-01	0.563	0	1.187	0.000	-0.119	-11.1%
Total	7.409	0	7.927	0.256	-0.774	-10.4%

(Above data in millions of gallons)

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

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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

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

Water Treatment Plant Data

Florida Public Service Commission

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

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by wells & ground storage capacity]		246,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/27/01	43,000 [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) 5/27/01 (2) 5/28/01 (3) 5/19/01 (4) 5/20/01 (5) 5/21/01	43,000 43,000 37,000 36,000 36,000
	AVERAGE	39,000
4 Average Daily Flow	Max Month Annual	26,806 21,718
5 Required Fire Flow  The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

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

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

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

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

**INPUT INFORMATION:**

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

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

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

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

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

**Not Applicable - water only system**

0154

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

---

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

0156

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	101	101	101	7,755,134	76,784	7,907,494	103	
2	TY-3	101	101	101	7,640,138	75,645	7,725,458	102	-0.83%
3	TY-2	101	101	101	8,537,700	84,532	8,639,000	102	0.07%
4	TY-1	101	101	101	8,713,127	86,269	8,758,447	102	-0.66%
5	TY	101	101	101	7,643,916	75,682	7,643,916	101	-0.52%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.48%</u>

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

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

Company: Utilities, Inc. of Florida (608-Park Ridge)  
 Docket No.: O20071-WS  
 Test Year Ended: December 31, 2001

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

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

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

**Seminole County**

**System 610**

**Phillips Section**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)-(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	0.942	0		0.019		
Feb-01	0.681	0	1.260	0.000	0.344	21.2%
Mar-01	0.688	0		0.000		
Apr-01	0.838	0	1.296	0.000	0.230	15.1%
May-01	1.025	0		0.004		
Jun-01	0.818	0	1.712	0.014	0.113	6.1%
Jul-01	0.804	0		0.005		
Aug-01	0.866	0	1.128	0.060	0.477	28.6%
Sep-01	0.532	0		0.006		
Oct-01	0.684	0	1.123	0.003	0.084	6.9%
Nov-01	0.621	0		0.013		
Dec-01	0.780	0	1.080	0.000	0.308	22.0%
Total	9.279	0	7.599	0.124	1.556	16.8%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)  
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	<b>Not Applicable - water only system</b>				0.000	0.000
Oct-00					0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
Total	0.000				0.000	0.000



Water Treatment Plant Data

Florida Public Service Commission

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

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by well capacity]	*	79,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	1/14/01	51,000
	[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) 1/14/01	51,000
	(2) 1/15/01	51,000
	(3) 1/16/01	48,000
	(4) 1/12/01	44,000
	(5) 1/13/01	41,000
	AVERAGE	47,000
4 Average Daily Flow	Max Month	30,387
	Annual	25,422
5 Required Fire Flow		None
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

\*\* Eleventh, 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 (610-Phillips)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

---

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

**Not Applicable - water only system**

0165

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

---

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

0167

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	69	70	70	6,732,549	96,871	6,732,549	70	
2	TY-3	70	71	71	7,488,818	106,224	7,488,818	71	1.44%
3	TY-2	71	73	72	8,423,550	116,994	8,423,550	72	2.13%
4	TY-1	73	74	74	8,575,270	116,670	8,575,270	74	2.08%
5	TY	74	74	74	7,599,050	102,690	7,599,050	74	0.68%
Average Growth Through 5-Year Period (Col. 8)									1.58%

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

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



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

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

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

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

**Seminole County**

**System 612**

**Crystal Lake**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	1.082	0	1.053	0.005	0.024	2.2%
Feb-01	1.123	0		0.000		
Mar-01	1.202	0	2.331	0.000	-0.006	-0.3%
Apr-01	1.379	0		0.003		
May-01	1.516	0	2.572	0.000	0.320	11.1%
Jun-01	1.141	0		0.163		
Jul-01	1.151	0	2.143	0.150	-0.164	-7.2%
Aug-01	1.153	0		0.074		
Sep-01	1.006	0	1.984	0.006	0.095	4.4%
Oct-01	1.152	0		0.014		
Nov-01	1.033	0	2.152	0.000	0.019	0.9%
Dec-01	1.206	0	1.038	0.000	0.168	13.9%
Total	14.144	0	13.273	0.415	0.456	3.2%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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

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

Water Treatment Plant Data

Florida Public Service Commission

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

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

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

	Date	GPD
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by well pumping capacity]	*	172,000
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>6/6/01</u>	<u>125,000</u>
	Main Break]	
	<u>5/23/01</u>	<u>69,000</u>
	[No unusual occurrences]	
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. [May is month with highest pumpage rate.]	(1) <u>5/23/01</u>	<u>69,000</u>
	(2) <u>5/13/01</u>	<u>68,000</u>
	(3) <u>5/14/01</u>	<u>68,000</u>
	(4) <u>5/20/01</u>	<u>66,000</u>
	(5) <u>5/21/01</u>	<u>67,000</u>
	AVERAGE	<u>67,600</u>
<b>4 Average Daily Flow</b>		
	Max Month	<u>48,903</u>
	Annual	<u>38,751</u>
<b>5 Required Fire Flow</b>		None
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

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

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

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

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

INPUT INFORMATION

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

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



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

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

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

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

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

**Not Applicable - water only system**

0176

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

---

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 (612-Crystal Lake)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0178

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No	(1)	(2)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	TY-4	159	160	160	15,702,443	98,448	15,702,443	160		
2	TY-3	160	163	162	14,826,109	91,803	14,826,109	162	1.25%	
3	TY-2	163	165	164	15,866,382	96,746	15,866,382	164	1.55%	
4	TY-1	165	168	167	16,071,901	96,528	16,071,901	167	1.52%	
5	TY	168	171	170	13,286,088	78,384	13,286,088	170	1.80%	
Average Growth Through 5-Year Period (Col. 8)										<u>1.53%</u>

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

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

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
 Docket No.: Q20071-WS  
 Test Year Ended: December 31, 2001

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

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

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

**Seminole County**

**System 614**

**Ravenna Park/Lincoln Heights**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	2.945	0	2.529	0.018	0.398	13.5%
Feb-01	2.617	0		0.005		
Mar-01	2.769	0	4.884	0.000	0.497	9.2%
Apr-01	3.049	0		0.000		
May-01	3.334	0	5.462	0.028	0.893	14.0%
Jun-01	2.695	0		0.004		
Jul-01	2.709	0	4.751	0.009	0.640	11.8%
Aug-01	2.850	0		0.000		
Sep-01	2.444	0	4.829	0.060	0.405	7.7%
Oct-01	2.634	0		0.010		
Nov-01	2.442	0	4.555	0.006	0.505	9.9%
Dec-01	2.746	0	2.511	0.000	0.235	8.6%
<b>Total</b>	<b>33.234</b>	<b>0</b>	<b>29.521</b>	<b>0.140</b>	<b>3.573</b>	<b>10.8%</b>

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-01	1.922				1.922	0.000
Feb-01	1.708				1.708	0.000
Mar-01	1.922				1.922	0.000
Apr-01	1.890				1.890	0.000
May-01	1.953				1.953	0.000
Jun-01	1.890				1.890	0.000
Jul-01	0.286				0.286	4.707
Aug-01	0.000				0.000	2.605
Sep-01	0.000				0.000	3.860
Oct-01	0.000				0.000	2.315
Nov-01	0.000				0.000	3.879
Dec-01	0.000				0.000	2.218
Total	11.571				11.571	19.584

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

Wastewater treatment & disposal services purchased from City of Sanford



Water Treatment Plant Data

Florida Public Service Commission

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

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by high service pumping]	.	360,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/27/01	146,000 [No unusual occurrences]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/27/01 (2) 5/28/01 (3) 5/31/01 (4) 5/6/01 (5) 5/7/01	146,000 146,000 141,000 140,000 140,000
	AVERAGE	142,600
4 Average Daily Flow	Max Month Annual	107,548 91,052
5 Required Fire Flow  The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

\*\* Eleventh, 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 (614-Ravenna Park)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

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

0187

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

Water Distribution & Collection Systems

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

0189

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	346	346	346	27,866,164	80,538	28,990,654	360	
2	TY-3	346	346	346	28,008,681	80,950	28,782,671	356	-1.22%
3	TY-2	346	346	346	28,314,210	81,833	30,556,663	373	5.02%
4	TY-1	346	346	346	29,856,145	86,289	33,324,195	386	3.42%
5	TY	348	344	346	26,688,376	77,134	29,578,946	383	-0.70%
Average Growth Through 5-Year Period (Col. 8)									<u>1.63%</u>

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

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



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

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

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

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

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

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

**Seminole County**

**System 616**

**Bear Lake**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	1.716	0	1.531	0.000	0.185	10.8%
Feb-01	1.665	0		0.000		
Mar-01	1.892	0	3.464	0.000	0.093	2.6%
Apr-01	2.161	0		0.000		
May-01	2.333	0	3.983	0.000	0.511	11.4%
Jun-01	1.739	0		0.000		
Jul-01	1.729	0	3.439	0.000	0.029	0.8%
Aug-01	1.771	0		0.000		
Sep-01	1.676	0	3.353	0.000	0.094	2.7%
Oct-01	1.693	0		0.000		
Nov-01	1.792	0	3.344	0.000	0.141	4.0%
Dec-01	1.921	0	1.748	0.000	0.173	9.0%
Total	22.088	0	20.862	0.000	1.226	5.6%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch Sewage Treatment
Jul-00					0.000	0.000
Aug-00					0.000	0.000
Sep-00					0.000	0.000
Oct-00					0.000	0.000
Nov-00		<b>Not Applicable - Water only system</b>			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

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

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

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

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

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

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

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

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

**INPUT INFORMATION:**

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

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

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

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

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

**Not Applicable - Water only system**

0198

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

0200

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	217	217	217	19,845,132	91,452	20,916,262	229	
2	TY-3	217	218	218	21,637,280	99,482	22,699,490	228	-0.23%
3	TY-2	218	217	218	24,021,239	110,442	24,929,729	226	-1.07%
4	TY-1	217	217	217	23,676,588	109,109	24,788,068	227	0.65%
5	TY	217	218	218	19,389,374	89,147	20,492,994	230	1.19%
Average Growth Through 5-Year Period (Col. 8)									<u>0.13%</u>

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

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

0201

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

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

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

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

**Seminole County**

**System 618**

**Jansen**

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	2.409	0	2.187	0.000	0.222	9.2%
Feb-01	2.358	0		0.004		
Mar-01	2.380	0	4.907	0.000	-0.173	-3.7%
Apr-01	2.928	0		0.015		
May-01	3.108	0	5.658	0.000	0.363	6.0%
Jun-01	2.143	0		0.015		
Jul-01	2.211	0	4.513	0.020	-0.194	-4.5%
Aug-01	2.216	0		0.007		
Sep-01	1.937	0	4.036	0.014	0.097	2.3%
Oct-01	2.077	0		0.009		
Nov-01	2.221	0	4.304	0.000	-0.015	-0.3%
Dec-01	2.419	0	2.282	0.000	0.137	5.7%
Total	28.407	0	27.887	0.084	0.436	1.5%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(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 (618-Jansen)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
<b>1 Plant Capacity</b> The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by well capacity]	*	<b>310,000</b>
<b>2 Maximum Day</b> The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>11/5/01</u> [No unusual occurrences] <u>5/24/01</u> [Max Day Max Month]	<u>152,000</u>  <u>148,000</u>
<b>3 Five Day Max. Year</b> The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. [May is the month with the highest pumpage rate.]	(1) <u>5/24/01</u> (2) <u>5/25/01</u> (3) <u>5/21/01</u> (4) <u>5/20/01</u> (5) <u>5/17/01</u>	<u>148,000</u> <u>148,000</u> <u>131,000</u> <u>129,000</u> <u>129,000</u>
	AVERAGE	<u>137,000</u>
<b>4 Average Daily Flow</b>	Max Month Annual	<u>100,258</u> <u>77,827</u>
<b>5 Required Fire Flow</b>  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 (618-Jansen)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

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

Used & Useful Analysis:

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

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

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

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

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

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

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

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

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

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

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

**Not applicable - water only system**

0209

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

---

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

Water Distribution System

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

0210

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

0211

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1)	(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	234	238		236	24,877,317	105,412	25,191,197	239	
2	TY-3	238	241		240	28,851,626	120,466	29,126,046	242	1.17%
3	TY-2	241	244		243	32,056,537	132,192	32,325,297	245	1.14%
4	TY-1	244	247		246	33,591,404	136,829	33,913,974	248	1.36%
5	TY	247	248		248	27,608,842	111,551	27,781,402	249	0.48%
Average Growth Through 5-Year Period (Col. 8)										<u>1.04%</u>

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

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



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

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

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

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

Utilities Inc. of Florida - Seminole 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-3	I-3	Adjustments to Rate Base
A-5	I-4	Schedule of Water Plant in Service
A-6	I-7	Schedule of Sewer Plant in Service
A-9	I-10	Water Accumulated Depreciation
A-10	I-13	Sewer Accumulated Depreciation
		<u>NET OPERATING INCOME</u>
B-1	I-16	Schedule of Water Net Operating Income
B-2	I-17	Schedule of Sewer Net Operating Income
B-3	I-18	Schedule of Adjustments to Operating Income
B-5	I-19	Detail of Operations and Maintenance Expense - Water
B-6	I-20	Detail of Operations and Maintenance Expense - Sewer
B-13	I-21	Depreciation Expense - Water
B-14	I-22	Depreciation Expense - Sewer
B-15	I-23	Schedule of Taxes other than Income
		<u>COST OF CAPITAL</u>
D-1	I-24	Schedule of Requested Cost of Capital
		<u>RATE SCHEDULES</u>
E-1	I-25	Rate Schedule
E-2	I-26	Revenues at Present and Proposed Rates

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2)	(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	\$ 2,415,090	[a] \$ 523,080	\$ 2,938,169	\$ 2,340,909	\$ 2,452,191	A-5
2	Utility Land & Land Rights	16,778		16,778	16,778	16,778	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	209,593	[b] -	209,593	192,102	200,847	-
5	Less: Accumulated Depreciation	(1,156,108)	[a] 70,111	\$ (1,085,997)	(1,047,998)	(1,222,791)	A-9
6	Less: CIAC	(737,162)	[a] (1,400)	\$ (738,562)	(737,162)	(737,162)	A-12
7	Accumulated Amortization of CIAC	487,272	[a] 0	487,272	463,163	475,217	A-14
8	Allocated Plant	21,828	[c]	21,828	19,887	20,858	-
9	Working Capital Allowance	45,970	[d] -	45,970	45,970	45,970	A-17
10	Total Rate Base	<u>\$ 1,303,261</u>	<u>\$ 591,790</u>	<u>\$ 1,895,051</u>	<u>\$ 1,293,648</u>	<u>\$ 1,251,907</u>	

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

[b] WIP that should be completed within twelve months

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

[d] Working Capital is calculated by using the Balance Sheet method

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule A-2  
 Page 1 of 1

Preparer: Steven M. Lubertozz

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 12/31/00	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 3,107,924	[a] \$ (532,959)	\$ 2,574,965	\$ 2,104,842	\$ 2,299,641	A-6
2	Utility Land & Land Rights	117,991		117,991	16,472	24,281	A-6
3	Less: Non-Used & Useful Plant		-	-		-	A-7
4	Construction Work in Progress	23,438	[b]	23,438	92,351	57,895	-
5	Less: Accumulated Depreciation	(813,034)	[a] 36,889	(776,146)	(749,345)	(775,058)	A-10
6	Less: CIAC	(610,051)	[a] (0)	(610,051)	(610,051)	(610,051)	A-12
7	Accumulated Amortization of CIAC	388,552	[a] 59,721	448,273	371,885	380,218	A-14
8	Allocated Plant	11,785	[c]	11,785	10,737	11,261	-
9	Working Capital Allowance	<u>53,883</u>	[d] -	<u>53,883</u>	<u>53,883</u>	<u>53,883</u>	A-17
10	Total Rate Base	<u>\$ 2,280,488</u>	<u>\$ (436,349)</u>	<u>\$ 1,844,138</u>	<u>\$ 1,290,775</u>	<u>\$ 1,442,071</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

[d] Working Capital is calculated by using the Balance Sheet method.

Adjustments to Rate Base per Books

Florida Public Service Commission

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

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

Preparer: Steven M. 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
<b>Water</b>			
(1)	Adjustments to test year data to tie to annual report		
(2)	n/a		
(3)	n/a		
(4)	Work in Process that should be completed within twelve months (previously provided)		
(5)	Adjustments to test year data to tie to annual report		
(6)	Adjustments to test year data to tie to annual report		
(7)	n/a		
(8)	The Utility allocates plant from its corporate offices in Northbrook to all subsidiaries based on Customer Equivalents.		
(9)	Working Capital was calculated using the Balance Sheet approach.		
<b>Sewer</b>			
(1)	Adjustments to test year data to tie to annual report		
(2)	n/a		
(3)	n/a		
(4)	Work in Process that should be completed within twelve months (previously provided)		
(5)	Adjustments to test year data to tie to annual report		
(6)	n/a		
(7)	Adjustments to test year data to tie to annual report		
(8)	The Utility allocates plant from its corporate offices in Northbrook to all subsidiaries based on Customer Equivalents.		
(9)	Working Capital was calculated 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 - Seminole County  
Docket No. 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

Schedule A-5  
Page 1 of 3

Preparer: Steven M Lubertozi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301 1 Organization	52,046	52,046	52,046		
3	302 1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	16,778	16,778	16,778		
7	304.2 Structures & Improvements	96,640	101,463	99,610		
8	305.2 Collect & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	157,298	157,298	157,298		
11	308 2 Infiltration, Galleries and Tunnels					
12	309 2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	369,677	393,105	376,588		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303 3 Land & Land Rights					
18	304 3 Structures & Improvements	45,610	45,610	45,610		
19	320 3 Water Treatment Equipment	112,388	112,583	112,497		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	246	246	246		
23	304 4 Structures & Improvements	125	125	125		
24	330.4 Distr. Reservoirs & Sandpipes	183,179	211,747	187,966		
25	331.4 Transm & Distribution Mains	885,984	958,016	893,625		
26	333.4 Services	249,247	252,170	250,534		
27	334 4 Meters & Meter Installations	246,935	246,935	246,935		
28	335 4 Hydrants	25,938	27,607	27,351		
29	339 4 Other Plant & Misc. Equipment	6,343	6,343	6,343		
30	GENERAL PLANT					
31	303 5 Land & Land Rights					
32	304.5 Structures & Improvements	356,528	532,682	371,072		
33	340.5 Office Furniture & Equipment	73,915	83,674	77,483		
34	341.5 Transportation Equipment	134,416	147,081	282,451		
35	342 5 Stores Equipment					
36	343 5 Tools, Shop & Garage Equipment	144,942	145,359	145,043		
37	344 5 Laboratory Equipment	3,660	3,660	3,660		
38	345 5 Power Operated Equipment					
39	346.5 Communication Equipment	53,791	56,562	55,028		
40	347.5 Misc Equip (Computer)	11,191	18,156	63,964		
41	348 5 Other Tangible Plant (Allocated Plant)	(869,188)	(1,137,379)	(1,003,284)		
42	Total	2,357,686	2,431,867	2,468,968		

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

Florida Public Service Commission

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

Schedule A-5  
Page 2 of 3

Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301 1 Organization	52,046	52,046	52,046	52,046	52,046	52,046	52,046
3	302 1 Franchises	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304 2 Structures & Improvements	96,640	96,640	96,640	96,640	99,796	100,060	101,118
8	305 2 Collect & Impound Reservoirs	0	0	0	0	0	0	0
9	306 2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307 2 Wells & Springs	157,298	157,298	157,298	157,298	157,298	157,298	157,298
11	308 2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309 2 Supply Mains	0	0	0	0	0	0	0
13	310 2 Power Generation Equipment	0	0	0	0	0	0	0
14	311 2 Pumping Equipment	369,677	371,016	371,016	371,391	375,856	377,567	377,567
15	339 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303 3 Land & Land Rights	0	0	0	0	0	0	0
18	304 3 Structures & Improvements	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320.3 Water Treatment Equipment	112,388	112,388	112,421	112,421	112,421	112,421	112,542
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303 4 Land & Land Rights	246	246	246	246	246	246	246
23	304 4 Structures & Improvements	125	125	125	125	125	125	125
24	330.4 Distr Reservoirs & Sandpipes	183,179	184,035	184,035	184,035	184,035	187,330	187,330
25	331 4 Transm & Distribution Mains	885,984	886,982	886,982	888,682	888,682	888,682	888,682
26	333 4 Services	249,247	249,847	249,874	250,010	250,010	250,047	250,625
27	334 4 Meters & Meter Installations	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335 4 Hydrants	25,938	25,938	27,607	27,607	27,607	27,607	27,607
29	339 4 Other Plant & Misc Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT							
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	356,528	357,567	357,567	357,567	357,567	357,567	357,567
33	340 5 Office Furniture & Equipment	73,915	73,915	73,915	73,915	73,915	77,440	78,301
34	341 5 Transportation Equipment	134,416	315,638	305,417	294,303	294,303	282,829	307,859
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	144,942	144,942	144,942	144,942	144,942	144,942	144,942
37	344 5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	53,791	53,856	53,856	54,530	54,530	54,530	54,582
40	347 5 Misc Equip (Computer)	11,191	72,332	72,363	72,363	72,506	72,815	72,815
41	348 5 Other Tangible Plant (Allocated Plant)	<u>(869,188)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42	Total	<u>2,357,686</u>	<u>3,474,135</u>	<u>3,465,675</u>	<u>3,457,445</u>	<u>3,465,209</u>	<u>3,462,875</u>	<u>3,490,575</u>

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

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

Schedule A-5  
 Page 3 of 3

Preparer: Steven M Lubertozzi

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

Line No	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average Balance
1	INTANGIBLE PLANT							
2	301 1 Organization	52,046	52,046	52,046	52,046	52,046	52,046	52,046
3	302 1 Franchises	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY AND PUMPING PLANT						0	0
6	303 2 Land & Land Rights	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304 2 Structures & Improvements	101,118	101,118	101,118	101,118	101,463	101,463	99,610
8	305 2 Collect & Impound Reservoirs	0	0	0	0	0	0	0
9	306 2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307 2 Wells & Springs	157,298	157,298	157,298	157,298	157,298	157,298	157,298
11	308 2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309 2 Supply Mains	0	0	0	0	0	0	0
13	310 2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	377,567	377,704	377,749	377,749	377,678	393,105	376,588
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	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320.3 Water Treatment Equipment	112,562	112,562	112,583	112,583	112,583	112,583	112,497
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	246	246	246	246	246	246	246
23	304 4 Structures & Improvements	125	125	125	125	125	125	125
24	330.4 Distr Reservoirs & Sandpipes	187,330	187,341	187,341	187,913	187,913	211,747	187,966
25	331 4 Transm & Distribution Mains	888,888	888,888	888,888	888,888	888,888	958,016	893,625
26	333 4 Services	250,625	250,625	250,625	251,615	251,615	252,170	250,534
27	334 4 Meters & Meter Installations	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335 4 Hydrants	27,607	27,607	27,607	27,607	27,607	27,607	27,351
29	339 4 Other Plant & Misc Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT						0	0
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	357,865	357,865	357,865	357,865	357,865	532,682	371,072
33	340 5 Office Furniture & Equipment	78,787	79,065	79,553	79,999	80,883	83,674	77,483
34	341 5 Transportation Equipment	307,859	307,859	296,467	332,929	344,910	147,081	282,451
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	145,021	145,021	145,106	145,106	145,359	145,359	145,043
37	344 5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	55,715	55,715	55,901	55,901	55,901	56,562	55,028
40	347 5 Misc Equip (Computer)	73,196	73,196	73,196	73,522	73,875	18,156	63,964
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	(1,137,379)	(1,003,284)
42	Total	<u>3,493,179</u>	<u>3,493,605</u>	<u>3,483,039</u>	<u>3,521,835</u>	<u>3,535,581</u>	<u>2,431,867</u>	<u>2,468,968</u>



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

Florida Public Service Commission

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

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

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	150	150	150		0
3	352.1 Franchises	0	0	0		0
4	389.1 Other Plant & Misc. Equipment	0	0	0		0
5	COLLECTION PLANT	0	0	0		
6	353.2 Land & Land Rights	16,472	117,991	24,281		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871		0
9	361.2 Collection Sewers - Gravity	733,177	1,599,536	799,911		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	103,362	109,983	106,589		0
12	364.2 Flow Measuring Devices			0		
13	365.2 Flow Measuring Installations			0		
14	389.2 Other Plant & Misc. Equipment			0		
15	SYSTEM PUMPING PLANT			0		
16	353.3 Land & Land Rights			0		
17	354.3 Structures & Improvements			0		
18	370.3 Receiving Wells	182,198	185,393	183,847		0
19	371.3 Pumping Equipment			0		0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888		0
21	TREATMENT AND DISPOSAL PLANT			0		
22	353.4 Land & Land Rights			0		
23	354.4 Structures & Improvements	203,660	203,660	203,660		0
24	380.4 Treatment & Disposal Equipment	328,077	347,363	334,887		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	590	590	590		
28	GENERAL PLANT			0		
29	353.5 Land & Land Rights			0		0
30	354.5 Structures & Improvements	192,483	287,586	200,335		0
31	390.5 Office Furniture & Equipment	39,905	45,174	41,832		0
32	391.5 Transportation Equipment	72,569	79,407	152,491		0
33	392.5 Stores Equipment			0		0
34	393.5 Tools, Shop & Garage Equipment	78,252	78,477	78,306		0
35	394.5 Laboratory Equipment	1,976	1,976	1,976		0
36	395.5 Power Operated Equipment			0		0
37	396.5 Communication Equipment	29,041	30,536	29,709		0
38	397.5 Misc Equip (Computer)	6,042	9,804	34,533		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	68,600	63,531	66,066		0
40						
	Total	<u>2,121,314</u>	<u>3,225,915</u>	<u>2,323,922</u>		<u>0</u>

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

Florida Public Service Commission

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

Schedule A-6  
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTAGIBLE PLANT							
2	351 1 Organization	150	150	150	150	150	150	150
3	352 1 Franchisee	0	0	0	0	0	0	0
4	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353 2 Land & Land Rights	16,472	16,472	16,472	16,472	16,472	16,472	16,472
7	354 2 Structures & Improvements	0	0	0	0	0	0	0
8	360 2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361 2 Collection Sewers - Gravity	733,177	733,285	733,285	733,285	733,285	733,285	733,285
10	362 2 Special Collecting Structures	0	0	0	0	0	0	0
11	363 2 Services to Customers	103,362	103,362	103,362	103,362	107,470	107,470	107,470
12	364 2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365 2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	182,198	182,198	182,198	182,236	184,274	184,274	184,274
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389 3 Other Plant & Misc Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353 4 Land & Land Rights	0	0	0	0	0	0	0
23	354 4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380 4 Treatment & Disposal Equipment	328,077	328,077	333,255	334,647	334,872	334,872	334,872
25	381 4 Plant Sewers	0	0	0	0	0	0	0
26	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389 4 Other Plant & Misc Equipment	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354 5 Structures & Improvements	192,483	193,044	193,044	193,044	193,044	193,044	193,044
31	390.5 Office Furniture & Equipment	39,905	39,905	39,905	39,905	39,905	41,808	42,273
32	391 5 Transportation Equipment	72,569	170,408	164,890	158,889	158,889	152,694	166,208
33	392 5 Stores Equipment	0	0	0	0	0	0	0
34	393 5 Tools, Shop & Garage Equipment	78,252	78,252	78,252	78,252	78,252	78,252	78,252
35	394 5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395 5 Power Operated Equipment	0	0	0	0	0	0	0
37	396 5 Communication Equipment	29,041	29,076	29,076	29,440	29,440	29,440	29,468
38	397 5 Misc Equip (Computer)	6,042	39,051	39,067	39,067	39,145	39,312	39,312
39	398 5 Other Tangible Plant (Allocated Plant-UIF)	68,600	0	0	0	0	0	0
40	Total	<u>2,121,314</u>	<u>2,184,265</u>	<u>2,183,942</u>	<u>2,179,735</u>	<u>2,186,183</u>	<u>2,182,058</u>	<u>2,196,064</u>

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

Florida Public Service Commission

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

Schedule A-6  
Page 3 of 3  
Preparer Steven M Lubertozi

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	150	150	150	150	150	150	150
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353 2 Land & Land Rights	16,472	16,472	16,472	16,472	16,472	117,991	24,281
7	354 2 Structures & Improvements	0	0	0	0	0	0	0
8	360 2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361 2 Collection Sewers - Gravity	733,285	733,285	733,285	733,285	733,285	1,599,536	799,911
10	362 2 Special Collecting Structures	0	0	0	0	0	0	0
11	363 2 Services to Customers	107,470	107,470	107,470	107,470	109,932	109,983	106,589
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365 2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353 3 Land & Land Rights	0	0	0	0	0	0	0
17	354 3 Structures & Improvements	0	0	0	0	0	0	0
18	370 3 Receiving Wells	184,274	184,274	184,274	185,224	184,918	185,393	183,847
19	371 3 Pumping Equipment	0	0	0	0	0	0	0
20	389 3 Other Plant & Misc Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353 4 Land & Land Rights	0	0	0	0	0	0	0
23	354 4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380 4 Treatment & Disposal Equipment	334,872	335,610	335,671	335,671	335,671	347,363	334,887
25	381 4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389 4 Other Plant & Misc Equipment	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	193,205	193,205	193,205	193,205	193,205	287,586	200,335
31	390 5 Office Furniture & Equipment	42,536	42,686	42,949	43,190	43,667	45,174	41,832
32	391.5 Transportation Equipment	166,208	166,208	160,057	179,742	186,211	79,407	152,491
33	392 5 Stores Equipment	0	0	0	0	0	0	0
34	393 5 Tools, Shop & Garage Equipment	78,294	78,294	78,340	78,340	78,477	78,477	78,306
35	394 5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395 5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	30,079	30,079	30,180	30,180	30,180	30,536	29,709
38	397 5 Misc Equip (Computer)	39,517	39,517	39,517	39,693	39,884	9,804	34,533
39	398 5 Other Tangible Plant (Allocated Plant-UIF)	0	0	0	0	0	63,531	66,066
40								
	Total	<u>2,197,348</u>	<u>2,198,236</u>	<u>2,192,557</u>	<u>2,213,610</u>	<u>2,223,037</u>	<u>3,225,915</u>	<u>2,323,922</u>

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

Florida Public Service Commission

Company: Utilities Inc of Florida - Seminole County  
Docket No: 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

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Preparer Steven M Lubertoza

Explanation Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(42,069)	(43,370)	(42,720)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT			0		
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(20,981)	(17,709)	(19,339)	0.00%	0
8	305.2 Collect & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(66,002)	(71,240)	(68,621)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(121,234)	(133,540)	(126,724)	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	(18,113)	(19,495)	(18,804)	0.00%	0
19	320.3 Water Treatment Equipment	(27,510)	(30,110)	(28,894)	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	(59)	189	114	0.00%	0
24	330.4 Distr Reservoirs & Standpipes	(8,323)	(12,253)	(10,203)	0.00%	0
25	331.4 Transm & Distribution Mains	(281,926)	(302,601)	(292,257)	0.00%	0
26	333.4 Services	(75,613)	(81,419)	(78,458)	0.00%	0
27	334.4 Meters & Meter Installations	(119,063)	(133,931)	(125,430)	0.00%	0
28	335.4 Hydrants	(7,846)	(8,048)	(7,807)	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	(67,859)	(81,605)	(74,727)	0.00%	0
33	340.5 Office Furniture & Equipment	(39,672)	(47,489)	(43,528)	0.00%	0
34	341.5 Transportation Equipment	(73,756)	(99,794)	(161,253)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(75,684)	(89,630)	(82,657)	0.00%	0
37	344.5 Laboratory Equipment	(2,782)	(3,158)	(2,970)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(23,583)	(31,927)	(27,741)	0.00%	0
40	347.5 Misc Equipment (Computer)	(3,675)	(13,292)	(56,807)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	175,109	211,671	193,390	0.00%	0
42	Total	(1,047,997.94)	(1,156,107.67)	(1,222,791)		0

Schedule of Water Accumulated Depreciation, By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company Utilities Inc of Florida - Seminole County  
Docket No 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

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Page 2 of 3  
Preparer Steven M Lubertozzi

Explanation Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account Also show non-used & useful amounts by account

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301 1 Organization	(42,069)	(42,178)	(42,286)	(42,395)	(42,503)	(42,611)
3	302 1 Franchises						
4	339 1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303 2 Land & Land Rights						
7	304 2 Structures & Improvements	(20,981)	(21,225)	(21,469)	(21,713)	(20,513)	(19,921)
8	305 2 Collect & Impound Reservoirs						
9	306 2 Lake, River & Other intakes						
10	307 2 Wells & Springs	(66,002)	(66,439)	(66,875)	(67,312)	(67,748)	(68,185)
11	308 2 Infiltration, Galleries and Tunnels						
12	309 2 Supply Mains						
13	310 2 Power Generation Equipment						
14	311.2 Pumping Equipment	(121,234)	(122,775)	(124,315)	(125,855)	(122,848)	(124,388)
15	339 2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303 3 Land & Land Rights						
18	304 3 Structures & Improvements	(18,113)	(18,229)	(18,344)	(18,459)	(18,574)	(18,689)
19	320 3 Water Treatment Equipment	(27,510)	(27,936)	(28,120)	(28,546)	(28,972)	(29,398)
20	339 3 Other Plant & Misc Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303 4 Land & Land Rights						
23	304 4 Structures & Improvements	(59)	(59)	(59)	(60)	192	192
24	330 4 Distr Reservoirs & Standpipes	(8,323)	(8,736)	(9,148)	(9,560)	(9,972)	(9,532)
25	331 4 Transm & Distribution Mains	(281,926)	(283,647)	(285,367)	(287,087)	(288,808)	(290,528)
26	333 4 Services	(75,613)	(76,132)	(76,370)	(76,889)	(77,408)	(77,927)
27	334 4 Meters & Meter Installations	(119,063)	(120,092)	(121,121)	(122,149)	(123,178)	(124,207)
28	335 4 Hydrants	(7,846)	(7,894)	(7,550)	(7,598)	(7,646)	(7,694)
29	339 4 Other Plant & Misc Equipment						
30	GENERAL PLANT						
31	303 5 Land & Land Rights						
32	304 5 Structures & Improvements	(67,859)	(69,003)	(70,147)	(71,291)	(72,434)	(73,578)
33	340 5 Office Furniture & Equipment	(39,672)	(40,304)	(40,937)	(41,570)	(42,202)	(42,835)
34	341 5 Transportation Equipment	(73,756)	(179,588)	(172,311)	(178,082)	(164,397)	(153,584)
35	342 5 Stores Equipment						
36	343 5 Tools, Shop & Garage Equipment	(75,684)	(76,846)	(78,008)	(79,170)	(80,333)	(81,495)
37	344 5 Laboratory Equipment	(2,782)	(2,814)	(2,845)	(2,876)	(2,908)	(2,939)
38	345 5 Power Operated Equipment						
39	346 5 Communication Equipment	(23,583)	(24,273)	(24,963)	(25,654)	(26,344)	(27,034)
40	347 5 Misc Equipment (Equipment)	(3,675)	(64,833)	(64,980)	(65,127)	(65,276)	(65,429)
41	348 5 Other Tangible Plant (Allocated-UIF)	175,109	0	0	0	0	0
42	Total	<u>(1,047,997 94)</u>	<u>(1,400,356 11)</u>	<u>(1,402,568 56)</u>	<u>(1,418,746 76)</u>	<u>(1,409,226 22)</u>	<u>(1,407,137 97)</u>

Schedule of Water Accumulated Depreciation, By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company Utilities Inc of Florida - Seminole County  
Docket No 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ X ] Final [ ]  
Historical [x] Projected [ ]

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Preparer Steven M Lubertozzi

Explanation Provide the ending balances and average of accumulated depre  
primary account Also show non-used & useful amounts by account

Line No	(1) Account No and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT								
2	301 1 Organization	(42,720)	(42,828)	(42,937)	(43,045)	(43,154)	(43,262)	(43,370)	(42,720)
3	302 1 Franchises								
4	339 1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								
7	304 2 Structures & Improvements	(17,574)	(17,829)	(18,084)	(18,340)	(18,595)	(17,454)	(17,709)	(19,339)
8	305 2 Collect. & Impound Reservoirs								
9	306 2 Lake, River & Other intakes								
10	307 2 Wells & Springs	(68,621)	(69,058)	(69,494)	(69,931)	(70,367)	(70,804)	(71,240)	(68,621)
11	308 2 Infiltration, Galleries and Tunnels								0
12	309 2 Supply Mains								0
13	310.2 Power Generation Equipment								0
14	311 2 Pumping Equipment	(125,928)	(127,502)	(127,846)	(128,821)	(130,394)	(131,967)	(133,540)	(126,724)
15	339 2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								0
18	304 3 Structures & Improvements	(18,804)	(18,919)	(19,035)	(19,150)	(19,265)	(19,380)	(19,495)	(18,804)
19	320 3 Water Treatment Equipment	(28,843)	(28,999)	(29,426)	(28,829)	(29,256)	(29,683)	(30,110)	(28,894)
20	339 3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303 4 Land & Land Rights								0
23	304 4 Structures & Improvements	191	191	191	190	190	190	189	114
24	330 4 Distr. Reservoirs & Standpipes	(9,944)	(10,366)	(10,567)	(10,989)	(11,410)	(11,832)	(12,253)	(10,203)
25	331 4 Transm. & Distribution Mains	(292,248)	(293,974)	(295,699)	(297,425)	(299,150)	(300,876)	(302,601)	(292,257)
26	333 4 Services	(78,447)	(78,969)	(79,491)	(80,013)	(80,375)	(80,897)	(81,419)	(78,458)
27	334 4 Meters & Meter Installations	(125,236)	(126,265)	(127,294)	(128,323)	(129,352)	(130,381)	(133,931)	(125,430)
28	335 4 Hydrants	(7,742)	(7,793)	(7,844)	(7,895)	(7,946)	(7,997)	(8,048)	(7,807)
29	339 4 Other Plant & Misc Equipment								0
30	GENERAL PLANT								
31	303 5 Land & Land Rights								0
32	304 5 Structures & Improvements	(74,722)	(75,869)	(77,016)	(78,163)	(79,310)	(80,457)	(81,605)	(74,727)
33	340 5 Office Furniture & Equipment	(43,467)	(44,138)	(44,808)	(45,478)	(46,148)	(46,818)	(47,489)	(43,528)
34	341 5 Transportation Equipment	(198,682)	(169,720)	(169,720)	(204,067)	(161,609)	(170,975)	(99,794)	(161,253)
35	342 5 Stores Equipment								0
36	343 5 Tools, Shop & Garage Equipment	(82,657)	(83,819)	(84,982)	(86,144)	(87,306)	(88,468)	(89,630)	(82,657)
37	344 5 Laboratory Equipment	(2,970)	(3,002)	(3,033)	(3,064)	(3,096)	(3,127)	(3,158)	(2,970)
38	345 5 Power Operated Equipment								0
39	346 5 Communication Equipment	(27,724)	(28,425)	(29,125)	(29,826)	(30,526)	(31,226)	(31,927)	(27,741)
40	347 5 Misc Equipment (Commit)	(65,582)	(65,740)	(65,899)	(66,057)	(66,218)	(66,380)	(13,292)	(56,807)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	211,671	193,390
42	Total	<u>(1,459,075.83)</u>	<u>(1,440,377.95)</u>	<u>(1,449,463.47)</u>	<u>(1,492,723.74)</u>	<u>(1,460,642.82)</u>	<u>(1,479,150.19)</u>	<u>(1,156,107.67)</u>	<u>(1,222,791)</u>

Schedule of Sewer Accumulated Depreciation, By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities Inc of Florida - Seminole County  
Docket No 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

Schedule A-10  
Page 1 of 3

Preparer Steven M. Lubertozi

Recap Schedules A-2, A-8

Explanation Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(79)	(83)	(81)	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	(80,498)	(80,498)	(80,498)	0.00%	0
8	360.2 Collection Sewers - Force	(5,549)	(5,877)	(5,713)	0.00%	0
9	361.2 Collection Sewers - Gravity	(301,435)	(317,713)	(309,574)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(45,986)	(47,508)	(46,746)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(75,293)	(82,219)	(78,671)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(29,648)	(31,475)	(30,561)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	(106,644)	(113,018)	(109,831)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(43,445)	(52,554)	(48,049)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(103)	(120)	(112)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(39,820)	(53,878)	(14,666)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,984)	(7,178)	(30,669)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(18,861)	(20,914)	(19,888)	0.00%	0
40	TOTAL	<u>(749,345)</u>	<u>(813,034)</u>	<u>(775,058)</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 - Seminole County  
Docket No 020071-WS  
Schedule Year ended: 12/31/01  
Interim [X] Final []  
Historical [x] Projected []

Schedule A-10  
Page 2 of 3

Preparer: Steven M Lubertozzi

Explanation Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account Also show non-used & useful amounts by account

Recap Schedules A-2, A-8

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTANGIBLE PLANT								
1	351 1 Organization	(79)	(79)	(80)	(80)	(80)	(81)	(81)	(81)
2	352 1 Franchuses	0	0	0	0	0	0	0	0
3	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353 2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354 2 Structures & Improvements	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360 2 Collection Sewers - Force	(5,549)	(5,576)	(5,603)	(5,631)	(5,658)	(5,686)	(5,713)	(5,740)
8	361 2 Collection Sewers - Gravity	(301,435)	(302,791)	(304,148)	(305,504)	(306,861)	(308,217)	(309,573)	(310,930)
9	362 2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363 2 Services to Customers	(45,986)	(46,213)	(46,439)	(46,666)	(46,110)	(46,337)	(46,563)	(46,799)
11	364 2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365 2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353 3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354 3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370 3 Receiving Wells	(75,293)	(75,901)	(76,508)	(76,772)	(77,380)	(77,987)	(78,594)	(79,209)
18	371 3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389 3 Other Plant & Misc Equip (Manholes)	(29,648)	(29,800)	(29,952)	(30,105)	(30,257)	(30,409)	(30,561)	(30,714)
20	TREATMENT AND DISPOSAL PLANT								
21	353 4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354 4 Structures & Improvements	(106,644)	(107,175)	(107,706)	(108,237)	(108,768)	(109,300)	(109,831)	(110,362)
23	380 4 Treatment & Disposal Equipment	(43,445)	(44,227)	(45,009)	(45,791)	(46,573)	(47,355)	(48,137)	(48,935)
24	381 4 Plant Sewers	0	0	0	0	0	0	0	0
25	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389 4 Other Plant & Misc Equipment	(103)	(105)	(106)	(107)	(109)	(110)	(112)	(113)
27	GENERAL PLANT								
28	353 5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354 5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390 5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391 5 Transportation Equipment	(39,820)	(96,956)	0	0	0	0	0	0
32	392 5 Stores Equipment	0	0	0	0	0	0	0	0
33	393 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394 5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395 5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396 5 Communication Equipment	0	0	0	0	0	0	0	0
37	397 5 Computer Allocated	(1,984)	(35,002)	(35,081)	(35,161)	(35,241)	(35,324)	(35,407)	(35,492)
38	398 5 Other Tangible Plant Allocated-UIF	(18,861)	0	0	0	0	0	0	0
39	TOTAL	(749,345)	(824,323)	(731,131)	(734,552)	(737,535)	(741,303)	(745,070)	(748,873)



Schedule of Sewer Accumulated Depreciation, By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company Utilities Inc of Florida - Seminole County  
Docket No 020071 -WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

Schedule A-10  
Page 3 of 3

Preparer Steven M Lubertoza

Explanation Provide the ending balances and average of accumulated depreciation by primary account Also show non-used & useful amounts by account

Line No	(1) Account No and Name	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT						
1	351.1 Organization	(81)	(82)	(82)	(82)	(83)	(81)
2	352.1 Franchises	0	0	0	0	0	0
3	389.1 Other Plant & Misc Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353.2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360.2 Collection Sewers - Force	(5,768)	(5,795)	(5,823)	(5,850)	(5,877)	(5,713)
8	361.2 Collection Sewers - Gravity	(312,286)	(313,643)	(315,000)	(316,356)	(317,713)	(309,574)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(47,034)	(47,270)	(47,506)	(47,272)	(47,508)	(46,746)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0
13	389.2 Other Plant & Misc Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353.3 Land & Land Rights	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0
17	370.3 Receiving Wells	(79,823)	(80,437)	(80,990)	(81,605)	(82,219)	(78,671)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc Equip (Manholes)	(30,866)	(31,018)	(31,171)	(31,323)	(31,475)	(30,561)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	(110,893)	(111,424)	(111,956)	(112,487)	(113,018)	(109,831)
23	380.4 Treatment & Disposal Equipment	(49,733)	(50,159)	(50,957)	(51,756)	(52,554)	(48,049)
24	381.4 Plant Sewers	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0
26	389.4 Other Plant & Misc Equipment	(114)	(116)	(117)	(119)	(120)	(112)
27	GENERAL PLANT						
28	353.5 Land & Land Rights	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0
31	391.5 Transportation Equipment	0	0	0	0	(53,878)	(14,666)
32	392.5 Stores Equipment	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0
37	397.5 Computer Allocated	(35,578)	(35,663)	(35,750)	(35,838)	(7,178)	(30,669)
38	398.5 Other Tangible Plant Allocated-UIF	0	0	0	0	(20,914)	(19,888)
39	TOTAL	<u>(752,676)</u>	<u>(756,106)</u>	<u>(759,849)</u>	<u>(763,185)</u>	<u>(813,034)</u>	<u>(775,058)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-1  
 Page 1 of 1

Preparer: Steven M Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	590,605	13,592	604,197	52,821	657,018	B-3 & B-4
2	Operation & Maintenance	367,760	0	367,760		367,760	B-3 & B-5
3	Depreciation	105,343	23,800	129,143		129,143	B-3 & B-13
4	CIAC Amortization	(24,109)	0	(24,109)		(24,109)	B-3
5	PAA Amortization	84	(84)	0		0	
6	Taxes Other Than Income	39,401	3,000	42,401	2,377	44,778	B-3 & B-15
7	Provision for Income Taxes	<u>6,560</u>	<u>6,167</u>	<u>12,727</u>	<u>18,982</u>	<u>31,709</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>495,039</u>	<u>32,883</u>	<u>527,922</u>	<u>21,359</u>	<u>549,281</u>	
9	NET OPERATING INCOME	<u>95,565</u>	<u>(19,290)</u>	<u>76,275</u>	<u>31,462</u>	<u>107,737</u>	
11	RATE BASE	<u>1,303,261</u>		<u>1,895,051</u>		<u>1,251,907</u>	
12	RATE OF RETURN	<u>7.33%</u>		<u>4.02%</u>		<u>8.61%</u>	

Note: Descriptions of the adjustments made above are detailed on page B-3.

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-2  
 Page 1 of 1

Preparer Steven M 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	386,850	12,141	398,992	240,831	639,823	B-3 & B-4
2	Operation & Maintenance	431,066	0	431,066		431,066	B-3 & B-5
3	Depreciation	51,967	(24,250)	27,717		27,717	B-3 & B-13
4	CIAC Amortization	(16,666)	0	(16,666)		(16,666)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	24,276	1,836	26,112	10,837	36,950	B-3 & B-15
7	Provision for Income Tax:	<u>(66,831)</u>	<u>16,873</u>	<u>(49,958)</u>	<u>86,546</u>	<u>36,588</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>423,812</u>	<u>(5,541)</u>	<u>418,271</u>	<u>97,383</u>	<u>515,654</u>	
9	NET OPERATING INCOME	<u>(36,962)</u>	<u>17,682</u>	<u>(19,279)</u>	<u>143,448</u>	<u>124,168</u>	
11	RATE BASE	<u>2,280,488</u>		<u>1,844,138</u>		<u>1,442,071</u>	
12	RATE OF RETURN	<u>(1.62%)</u>		<u>(1.05%)</u>		<u>8.61%</u>	

Note: Descriptions of the adjustments made above are detailed on page B-3.

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Compa Utilities Inc. of Florida - Seminole County  
 Docket 020071-WS  
 Schedule Year End 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-3  
 Page 1 of 1

Preparer: Steven M. Lubertoza

Explanation Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	13,592		12,141	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	13,592	0	12,141	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		52,821		240,831
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	52,821	0	240,831
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.				
6	Salary Expense is adjusted for the difference between year end expense and present salaries.				
7	Additional costs for monthly billing				
8	Increased in operating expenses - connection to City of Sanford				
9	Pension and other Benefits are adjusted to reflect salary adjustments.				
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)				
11	Total Operations and Maintenance Adjustments (Schedule B-1)	0	0	0	0
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	23,800		(24,250)	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	(84)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	3,000	2,377	1,836	10,837
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustment	6,167	18,982	16,873	86,546
17	Total Operating Expense Adjustments	32,883	21,359	(5,541)	97,383
18	Total Adjustments to Net Operating Income	(19,290)	31,462	17,682	143,448

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compa Utilities Inc. of Florida - Seminole County  
 Docket 020071-WS  
 Schedule Year Ended 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-5  
 Page 1 of 1  
 Preparer Steven M 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) Line No	(2) Account No	(3) Name	(4) January 2001	(5) February 2001	(6) March 2001	(7) April 2001	(8) May 2001	(9) June 2001	(10) July 2001	(11) August 2001	(12) September 2001	(13) October 2001	(14) November 2001	(15) December 2001	(16) Total O&M	(17) Adj.	(18) Total Adj. O&M
1	601	Salaries & Wages - Employees	162,746	134,232	151,191	145,072	155,814	150,007	154,849	171,823	147,805	168,977	163,690	(1,589,394)	116,813	0	116,813
2	603	Salaries & Wages - Officers, Etc.													0	0	0
3	604	Employee Pensions & Benefits	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	32,514	0	32,514
4	610	Purchased Water	165	172	315	161	2,070	153	363	165	663	220	156	166	4,768	0	4,768
5	611	Sludge Removal Expenses													0	0	0
6	615	Purchased Power	2,067	1,916	1,923	1,964	2,439	2,258	1,817	1,726	1,738	2,044	1,579	1,915	23,386	0	23,386
7	616	Fuel for Power Purchased													0	0	0
8	618	Chemicals	3,914	2,514	1,069	2,200	2,021	885	853	1,582	729	788	677	1,417	18,648	0	18,648
9	620	Mat & Sup / Maint. & Rep	11,149	13,349	8,035	13,321	12,547	13,088	11,169	10,301	10,485	13,418	11,869	(46,381)	82,350	0	82,350
10	631	Contractual Services - Engr	0	618	0	843	240	143	0	351	0	67	311	(1,401)	1,171	0	1,171
11	632	Contractual Services - Accl	0	0	0	0	0	0	0	0	0	0	0	1,729	1,729	0	1,729
12	633	Contractual Services - Legal	586	3,613	4,547	1,072	1,931	975	(1,096)	166	374	522	5,167	(8,025)	9,832	0	9,832
13	634	Contractual Services - Mgmt													0	0	0
14	635	Contractual Services - Other	0	1,948	329	0	0	0	0	0	0	0	0	3,958	6,235	0	6,235
15	641	Office Supplies & Utilities	7,207	3,850	5,272	5,078	5,111	4,635	5,789	6,550	6,031	8,043	4,989	(40,876)	21,679	0	21,679
16	642	Testing Expense	497	1,748	594	(3,743)	915	430	490	832	230	526	0	845	3,364	0	3,364
17	650	Transportation Expenses	2,681	6,369	6,741	6,379	5,132	6,851	3,775	5,828	2,112	4,608	7,552	(44,138)	13,889	0	13,889
18	656	Insurance - Vehicle													0	0	0
19	657	Insurance - General Liability													0	0	0
20	658	Insurance - Workman's Comp													0	0	0
21	659	Insurance - Other	0	0	0	0	7,030	0	0	0	0	6,494	0	4,216	17,739	0	17,739
22	660	Advertising Expense													0	0	0
23	666	Reg. Comm. Exp - Rate Case Amort	1,003	1,040	1,040	1,040	1,040	1,040	1,050	1,053	1,054	1,054	1,073	(5,465)	6,025	0	6,025
24	667	Reg. Comm. Exp - Other													0	0	0
25	660	Bad Debt Expense	239	393	254	88	491	864	70	321	48	(3)	310	562	3,637	0	3,637
26	665	Miscellaneous Expenses (1)	862	(123)	4,874	(193)	1,745	584	306	845	379	1,327	7,899	(14,525)	3,980	4,576	8,555
27		TOTAL	195,825	174,348	188,894	175,991	201,236	184,624	182,145	204,253	174,357	210,794	207,982	(1,732,688)	367,760	4,576	372,336

Note:  
 (1) Adjustment includes estimated cost increase due to the connection to the City of Sanford

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

Company: Utilities Inc of Florida - Seminole County  
 Docket No. 020071-WS  
 Schedule Year Ended 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-6  
 Page 1 of 1  
 Preparer: Steven M Lubertoza

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint account titles and numbers.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No	Account No	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj	Total Adj O&M
<b>Per Books:</b>																	
1	701	Salaries & Wages - Employees	87,864	72,470	81,625	78,322	84,121	80,986	83,601	92,764	79,797	91,228	88,373	(858,087)	63,065	0	63,065
2	703	Salaries & Wages - Officers, Etc.													0		0
3	704	Employee Pensions & Benefits	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	17,554	0	17,554
4	710	Purchased Sewage Treatment	11,796	11,265	12,000	9,281	16,117	7,000	15,137	13,000	13,127	43,770	26,441	30,787	209,720		209,720
5	711	Sludge Removal Expenses													0		0
6	715	Purchased Power	1,910	1,370	1,591	1,755	1,805	1,297	1,891	1,776	597	1,349	579	597	16,518		16,518
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	26	950	225	844	145	25	0	490	0	179	69	237	3,188		3,188
9	720	Mat & Sup/Maint & Rep	8,346	10,145	5,575	8,911	6,134	7,224	7,140	14,342	6,601	11,821	5,967	(24,423)	67,783		67,783
10	731	Contractual Services - Engr	0	334	0	455	130	77	0	189	0	36	168	(756)	632		632
11	732	Contractual Services - Acct	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	316	1,950	2,455	579	1,043	527	(592)	90	202	282	2,790	(4,333)	5,308		5,308
13	734	Contractual Services - Mgmt													0		0
14	735	Contractual Services - Other	0	1,052	178	0	0	0	0	0	0	0	0	3,070	4,299		4,299
15	741	Office Supplies & Utilities	3,891	2,079	2,846	2,741	2,760	2,502	3,125	3,536	3,256	4,342	2,693	(22,068)	11,704		11,704
16	742	Testing Expense	1,562	186	510	2,048	600	962	315	80	0	41	550	0	6,853		6,853
17	750	Transportation Expenses	1,447	3,439	3,640	3,444	2,771	3,699	2,038	3,146	1,140	2,488	4,077	(23,829)	7,499		7,499
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	0	0	0	0	3,795	0	0	0	0	3,506	0	2,276	9,577		9,577
22	760	Advertising Expense													0		0
23	766	Reg Comm Exp - Rate Case Amort	541	562	562	562	562	562	567	569	569	569	580	(2,950)	3,253	0	3,253
24	767	Reg Comm Exp - Other													0		0
25	770	Bad Debt Expense	129	212	137	47	265	467	38	173	26	(2)	167	304	1,963		1,963
26	775	Miscellaneous Expenses	302	97	2,631	(104)	942	315	165	456	205	716	4,264	(7,842)	2,149	2,470	4,619
27		TOTAL	119,594	107,571	115,438	110,348	122,650	107,107	114,888	132,076	106,983	161,788	138,180	(905,556)	431,066	2,470	433,536

Company: Utilities Inc. of Florida - Seminole County  
 Docket No 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-13  
 Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,301		1,301	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	4		4	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	5,238		5,238	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Generation Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	18,681		18,681	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	1,382		1,382	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	5,117		5,117	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	2,996		2,996	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	5,002		5,002	0.00%	0
25	331.4 Transm. & Distribution Mains	20,675		20,675	0.00%	0
26	333.4 Services	6,248		6,248	0.00%	0
27	334.4 Meters & Meter Installations	12,664		12,664	0.00%	0
28	335.4 Hydrants	594		594	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,831		1,831	0.00%	0
33	340.5 Office Furniture & Equipment	1,634		1,634	0.00%	0
34	341.5 Transportation Equipment	13,209		13,209	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	5,523		5,523	0.00%	0
37	344.5 Laboratory Equipment	225		225	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	2,234		2,234	0.00%	0
40	347.5 Misc Equip (Computer)	784		784	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	105,343	0	105,343		0

Net Depreciation Expense - Sewer

Florida Public Service Commission

Compa Utilities Inc of Florida - Seminole County  
 Docket 020071-WS  
 Schedule Year Ended 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-14  
 Page 1 of 1  
 Preparer Steven M. Lubertozi

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351.1 Organization	4		4	0.00%	0
2	352.1 Franchises	0		0	0.00%	0
3	389.1 Other Plant & Misc. Equipment	0		0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights	0		0	0.00%	0
6	354.2 Structures & Improvements	6,375		6,375	0.00%	0
7	360.2 Collection Sewers - Force	329		329	0.00%	0
8	361.2 Collection Sewers - Gravity	16,278		16,278	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	2,772		2,772	0.00%	0
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc. Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights	0		0	0.00%	0
16	354.3 Structures & Improvements	0		0	0.00%	0
17	370.3 Receiving Wells	0		0	0.00%	0
18	371.3 Pumping Equipment	0		0	0.00%	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	1,828		1,828	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	7,346		7,346	0.00%	0
23	380.4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381.4 Plant Sewers	9,480		9,480	0.00%	0
25	382.4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc. Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391.5 Transportation Equipment	7,131		7,131	0.00%	0
32	392.5 Stores Equipment	0		0	0.00%	0
33	393.5 Tools, Shop & Garage Equipment	0		0	0.00%	0
34	394.5 Laboratory Equipment	0		0	0.00%	0
35	395.5 Power Operated Equipment	0		0	0.00%	0
36	396.5 Communication Equipment	0		0	0.00%	0
37	397.5 Computer Allocated	424		424	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	51,967	0	51,967		0



Taxes Other Than Income

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
 Docket No. 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-15  
 Page 1 of 1  
 Preparer: Steven M. Lubertoza

Explanation: Complete the following schedule of all taxes other than income  
 For all allocations, provide description of allocation and calculations.

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
<b>Water</b>						
1	Test Year Per Books	26,660	11,472	914	355	39,401
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	612				612
3	Payroll tax increase due to salary adjustment		2,388			2,388
4	Adjusted Test Year	27,272	13,860	914	355	42,401
5	RAF assoc. with revenue adjustments	2,377				2,377
6	<b>Total Balance</b>	<b>29,649</b>	<b>13,860</b>	<b>914</b>	<b>355</b>	<b>44,778</b>
<b>Sewer</b>						
1	Test Year Per Books	17,560	6,193	494	29	24,276
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	546				546
3	Payroll tax increase due to salary adjustment		1,290			1,290
4	Adjusted Test Year	18,106	7,483	494	29	26,112
5	RAF assoc. with revenue adjustments	10,837				10,837
6	<b>Total Balance</b>	<b>28,944</b>	<b>7,483</b>	<b>494</b>	<b>29</b>	<b>36,950</b>

Schedule of Requested Cost of Capital  
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
Docket No 020071-WS  
Schedule Year ended: 12/31/01  
Interim  Final   
Historical  Projected

Schedule D-1  
Page 1 of 1  
Preparer: Steven M. Lubertozi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,206,084	44.79%	8.59%	3.85%
2	Short-Term Debt	220,515	8.19%	6.62%	0.54%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,220,644	45.31%	<b>11.08%</b>	5.02%
5	Customer Deposits	43,948	1.63%	6.00%	0.10%
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	0.09%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	<b>Total</b>	<u>2,693,979</u>	<u>100.01%</u>		<u>9.51%</u>

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

NOTE: Previous authorized Overall Rate of Return 8.61%  
Order No. PSC-95-0574-FOF-WS

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year ended: 12/31/01  
 Interim [ X ] Final [ ]  
 Historical [x] Projected [ ]  
 Water [ ] Sewer [ ]

Schedule E-1  
 Page 1 of 1  
 Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing			Index Adjusted			Proposed			Pre-Filing			Index Adjusted			Proposed		
	Rates			Rates			Rates			Rates			Rates			Rates		
<b>Residential</b>																		
5/8" Meter	\$	10.97	\$	11.12	\$	12.28	\$	16.69	\$	16.83	\$	28.61						
1" Meter	\$	27.40	\$	27.79	\$	30.57												
1.5" Meter	\$	54.76	\$	55.53	\$	61.08												
Flat Rate = 15,000 gallons							\$	49.24	\$	49.66	\$	84.42						
5/8" Meter Irrigation	\$	10.97	\$	11.12	\$	12.28												
1" Meter Irrigation	\$	27.40	\$	27.79	\$	30.57												
Gallage Charge/MG	\$	1.67	\$	1.69	\$	1.83	\$	2.34	\$	2.36	\$	3.67						
<b>Oakland Shores</b>																		
5/8" Meter	\$	12.08	\$	12.16	\$	12.28												
1" Meter	\$	30.12	\$	30.32	\$	30.57												
Gallage Charge/MG	\$	2.06	\$	2.07	\$	1.83												
<b>City of Sanford</b>																		
Outside of City							N/A		\$	25.18								
Gallage Charge/MG							(a)		\$	4.14								
Inside City							N/A		\$	20.14								
Gallage Charge/MG							(a)		\$	3.31								
<b>General Service</b>																		
5/8" Meter	\$	10.97	\$	11.12	\$	12.28	\$	16.69	\$	16.83	\$	28.61						
1" Meter	\$	27.40	\$	27.79	\$	30.57	\$	41.71	\$	42.06	\$	71.50						
1.5" Meter	\$	54.76	\$	55.53	\$	61.08	\$	83.48	\$	84.19	\$	143.12						
2" Meter	\$	87.68	\$	88.92	\$	97.81	\$	133.56	\$	134.70	\$	228.99						
3" Meter	\$	175.33	\$	177.80	\$	195.58												
4" Meter	\$	273.97	\$	277.83	\$	305.61	\$	417.36	\$	420.91	\$	715.55						
5/8" Meter Irrigation	\$	10.97	\$	11.12	\$	12.28												
1" Meter Irrigation	\$	27.40	\$	27.79	\$	30.57												
1.5" Meter Irrigation	\$	54.76	\$	55.53	\$	61.08												
2" Meter Irrigation	\$	87.68	\$	88.92	\$	97.81												
Gallage Charge/MG	\$	1.67	\$	1.69	\$	1.83	\$	2.79	\$	2.81	\$	4.38						

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected   
 Water  Sewer

Schedule E-2  
 Page 1 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.

Rates prior to index filing - 8/1/01  
 Rate effective dates 1/1/01 - 7/31/01

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Bi Monthly Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.67	\$10.97	23.69	\$556,263
1" Meter	1,708,440	156	\$1.67	\$27.40	45.66	\$4,994
1.5" Meter	0	0	\$1.67	\$54.76		\$0
5/8" Meter Irrigation	880,060	118	\$1.67	\$10.97	23.43	\$2,117
1" Meter Irrigation	0	0	\$1.67	\$27.40		\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.06	\$12.08	29.94	\$4,588
1" Meter	0	0	\$2.06	\$30.12		\$0
<b>Total Residential</b>	<u>236,995,695</u>	<u>31,019</u>				<u>\$567,962</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.67	\$10.97	24.07	\$1,784
1" Meter	785,370	48	\$1.67	\$27.40	54.72	\$1,969
1.5" Meter	620,992	24	\$1.67	\$54.76	97.97	\$1,694
2" Meter	2,996,900	12	\$1.67	\$87.68	504.75	\$5,531
3" Meter	2,704,450	12	\$1.67	\$175.33	551.70	\$5,568
4" Meter	0	2	\$1.67	\$273.97	273.97	\$274
5/8" Meter Irrigation	0	0	\$1.67	\$10.97		\$0
1" Meter Irrigation	172,560	12	\$1.67	\$27.40	51.41	\$453
1.5" Meter Irrigation	0	0	\$1.67	\$54.76		\$0
2" Meter Irrigation	1,046,670	12	\$1.67	\$87.68	233.34	\$2,274
<b>Total Residential</b>	<u>9,079,942</u>	<u>218</u>				<u>\$19,547</u>
<b>Total Water Revenues</b>	<u>246,075,637</u>	<u>31,237</u>				<u>\$587,509</u>
Revenues per General Ledger		590,605			Misc Charges	\$9,385
Adjustments					Total Revenues	<u>\$596,894</u>
Adjusted Revenues per General Ledger		<u>590,605</u>				
Revenues per Above		<u>596,894</u>				
Unreconcilable Difference		<u>(6,289)</u>				
Unreconcilable Difference Percent		-1.06%				

Calculation of TYE 12/10/01 Water Revenues  
 With an adjustment for index.

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim [ X] Final []  
 Historical [x] Projected []  
 Water [x] Sewer []

Explanation: Calculation of Water Revenues on test year customer adjusted for annualized rates and Index increase.

Rates after index filing - 8/1/01  
 Effective dates 8/1/01 - 12/31/01

<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>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.69	\$11.12	23.99	\$563,209
1" Meter	1,708,440	156	\$1.69	\$27.79	46.27	\$5,058
1.5" Meter	0	0	\$1.69	\$55.53		\$0
5/8" Meter Irrigation	880,060	118	\$1.69	\$11.12	23.72	\$2,143
1" Meter Irrigation	0	0	\$1.69	\$27.79		\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.07	\$12.16	30.10	\$4,613
1" Meter	0	0	\$2.07	\$30.32		\$0
<b>Total Residential</b>	<u>236,995,695</u>	<u>31,019</u>				<u>\$575,023</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.69	\$11.12	24.38	\$1,806
1" Meter	785,370	48	\$1.69	\$27.79	55.44	\$1,994
1.5" Meter	620,992	24	\$1.69	\$55.53	99.26	\$1,716
2" Meter	2,996,900	12	\$1.69	\$88.92	510.98	\$5,598
3" Meter	2,704,450	12	\$1.69	\$177.80	558.68	\$5,637
4" Meter	0	2	\$1.69	\$277.83	277.83	\$278
5/8" Meter Irrigation	0	0	\$1.69	\$11.12		\$0
1" Meter Irrigation	172,560	12	\$1.69	\$27.79	52.09	\$458
1.5" Meter Irrigation	0	0	\$1.69	\$55.53		\$0
2" Meter Irrigation	1,046,670	12	\$1.69	\$88.92	236.33	\$2,302
<b>Total General Service</b>	<u>9,079,942</u>	<u>218</u>				<u>\$19,789</u>
<b>Total Water Revenues</b>	<u>246,075,637</u>	<u>31,237</u>				<u>\$594,812</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected   
 Water  Sewer

Schedule E-2  
 Page 3 of 6  
 Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.83	\$12.28	26.24	\$614,023
1" Meter	1,708,440	156	\$1.83	\$30.57	50.60	\$5,518
1.5" Meter	0	0	\$1.83	\$61.08		\$0
5/8" Meter Irrigation	880,060	118	\$1.83	\$12.28	25.95	\$2,337
1" Meter Irrigation	0	0	\$1.83	\$30.57		\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$1.83	\$12.28	28.16	\$4,228
1" Meter	0	0	\$1.83	\$30.57		\$0
	<u>236,995,695</u>	<u>31,019</u>				<u>\$626,106</u>
<b>Total Residential</b>						
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.83	\$12.28	26.65	\$1,969
1" Meter	785,370	48	\$1.83	\$30.57	60.54	\$2,172
1.5" Meter	620,992	24	\$1.83	\$61.08	108.48	\$1,871
2" Meter	2,996,900	12	\$1.83	\$97.81	555.33	\$6,077
3" Meter	2,704,450	12	\$1.83	\$195.58	608.45	\$6,128
4" Meter	0	2	\$1.83	\$305.61	305.61	\$306
5/8" Meter Irrigation	0	0		\$12.28		\$0
1" Meter Irrigation	172,560	12	\$1.83	\$30.57	56.91	\$500
1.5" Meter Irrigation	0	0	\$1.83	\$61.08		\$0
2" Meter Irrigation	1,046,670	12	\$1.83	\$97.81	257.60	\$2,504
	<u>\$9,079,942</u>	<u>218</u>				<u>\$21,527</u>
<b>Total Residential</b>						
<b>Total Water Revenues</b>						<u>\$647,633</u>

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected   
 Water  Sewer

Schedule E-2  
 Page 4 of 6

Preparer: Steven M. Lubertozi

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

<u>Class/Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Bi-monthly Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
<b>Residential</b>						
5/8" Meter	98,365,731	16,720	2.34	16.69	30.46	\$369,704
Flat Rate = 15,000 gallons	0	12	0.00	49.24	49.24	\$295
<b>Total Residential</b>	<b>98,365,731</b>	<b>16,732</b>				<b>\$369,999</b>
<b>General Service</b>						
5/8" Meter	106,070	24	2.79	16.69	29.02	\$496
1" Meter	280,910	36	2.79	41.71	63.48	\$1,535
1.5" Meter	0	0	2.79	83.48		\$0
2" Meter	2,996,900	12	2.79	133.56	830.34	\$9,163
4" Meter	2,704,450	14	2.79	417.36	956.32	\$10,467
<b>Total General Service</b>	<b>6,088,330</b>	<b>86</b>				<b>\$21,661</b>
<b>Total Sewer Revenues</b>	<b>104,454,061</b>	<b>16,818</b>				<b>\$391,660</b>

Revenues per General Ledger	382,820
Adjustments	
Adjusted Revenues per General Ledger	<u>382,820</u>
Revenues per Above	<u>391,660</u>
Unreconcilable Difference	<u>(8,840)</u>
Unreconcilable Difference Percent	-2.31%

**Note:** A minor rate increase was effective August due to a 2001 price index filing.

Calculation of TYE 12/31/01 Sewer Revenues  
 With an adjustment for index.

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected   
 Water  Sewer

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<b>Residential</b>					
5/8" Meter	98,365,731	16,720	2.36	16.83	\$372,842
Flat Rate = 15,000 gallon	0	12	0.00	49.66	\$298
<b>Total Residential</b>					<b>\$373,140</b>
<b>General Service</b>					
5/8" Meter	106,070	24	2.81	16.83	\$500
1" Meter	280,910	36	2.81	42.06	\$1,546
1.5" Meter	0	0	2.81	84.19	\$0
2" Meter	2,996,900	12	2.81	134.70	\$9,229
4" Meter	2,704,450	14	2.81	420.91	\$10,546
<b>Total General Service</b>	<b>6,088,330</b>	<b>86</b>			<b>21,821</b>
<b>Total Sewer Revenues</b>	<b>6,088,330</b>	<b>86</b>			<b>394,961</b>



Calculation of Proposed Sewer Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected   
 Water  Sewer

Schedule E-2  
 Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<b>Residential</b>					
5/8" Meter	98,365,731	16,720	3.67	28.61	\$600,635
Flat Rate = 15,000 gallo	0	12	0.00	84.42	\$507
<b>Total Residential</b>	<u>0</u>	<u>0</u>			<u>\$601,142</u>
<b>General Service</b>					
5/8" Meter	106,070	24	4.38	28.61	\$807
1" Meter	280,910	36	4.38	71.50	\$2,516
1.5" Meter	0	0	4.38	143.12	\$0
2" Meter	2,996,900	12	4.38	228.99	\$14,486
4" Meter	2,704,450	14	4.38	715.55	\$16,841
<b>Total General Service</b>	<u>6,088,330</u>	<u>86</u>			<u>34,650</u>
<b>Total Sewer Revenues</b>	<u>6,088,330</u>	<u>86</u>			<u>635,792</u>