

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

ORIGINAL

(850) 877-6555
Fax (850) 656-4029
www.rsbatorneys.com

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

ROBERT M. C. ROSE, *OF COUNSEL*
WAYNE L. SCHIEFELBEIN, *OF COUNSEL*

CENTRAL FLORIDA OFFICE
650 S. NORTH LAKE BLVD., SUITE 420
ALTAMONTE SPRINGS, FLORIDA 32701
(407) 830-6331
FAX (407) 830-8522

REPLY TO ALTAMONTE SPRINGS

October 2, 2002

VIA FEDERAL EXPRESS

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

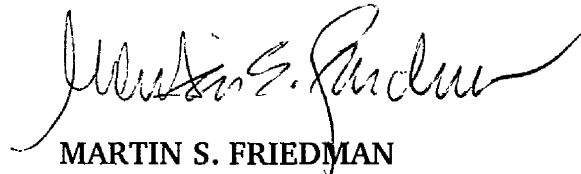
Re: Docket No. 020071-WS; Application for Rate Increase by Utilities, Inc. of Florida
Our File No.: 30057.40

Dear Ms. Bayo:

In response to Tim Devlin's September 11, 2002, letter to me regarding the above-referenced file, enclosed are sixteen (16) copies of the Revised MFR Schedules which correct the deficiencies noted in Mr. Devlin's letter.

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

MSF:dmp
Enclosures

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

DOCUMENT NUMBER-DATE

10679 OCT-3 02

FPSC-COMMISSION CLERK

2
US
SAF
SWP
SOM
STR
COR
SCL
OPC
MMS
SEC
OTH

ORIGINAL

DEFICIENCY RESPONSES

UTILITIES, INC. OF FLORIDA

DOCKET NO.: 020071-WS

DOCUMENT NUMBER-DATE

10679 OCT-38

FPSC-COMMISSION CLERK

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 650,348	[a] \$ 4,405	\$ 654,754	\$ 632,029	\$ 639,911	A-5
2	Utility Land & Land Rights	12,615		12,615	12,615	12,615	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-
5	Less: Accumulated Depreciation	(311,574)	[a]	(1,463)	(294,262)	(302,255)	A-9
6	Less: CIAC	(134,364)	[a]	(4,550)	(134,014)	(134,337)	A-12
7	Accumulated Amortization of CIAC	46,137	[a]	(0)	42,138	44,137	A-14
8	Allocated Plant	5,111	[c]	5,111	4,657	4,925	-
9	Working Capital Allowance	13,283	[d]	101,543	114,826	114,826	A-17
10	Total Rate Base	<u>\$ 281,556</u>	<u>\$ 99,935</u>	<u>\$ 381,492</u>	<u>\$ 377,989</u>	<u>\$ 379,821</u>	

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

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

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

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule A-2
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 161,810	[a] \$ (4,402)	\$ 157,408	\$ 148,200	\$ 149,912	A-6
2	Utility Land & Land Rights	10,080		10,080	10,080	10,080	A-6
3	Less: Non-Used & Useful Plant		[b] (17,812)	(17,812)		(17,812)	A-7
4	Construction Work in Progress	-	[c] -	-	-	-	-
5	Less: Accumulated Depreciation	(65,199)	[a] 484	(64,715)	(62,482)	(64,041)	A-10
6	Less: CIAC	(450)	[a] -	(450)	(450)	(450)	A-12
7	Accumulated Amortization of CIAC	24	[a] -	24	12	18	A-14
8	Allocated Plant	761	[d] -	761	693	733	-
9	Working Capital Allowance	5,196	[e] 39,718	44,914	44,914	44,914	A-17
10	Total Rate Base	<u>\$ 112,221</u>	<u>\$ 17,988</u>	<u>\$ 130,210</u>	<u>\$ 140,967</u>	<u>\$ 123,355</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

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

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

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	2,895	2,895	2,895		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	12,615	12,615	12,615		
7	304.2 Structures & Improvements	67,720	67,720	67,720		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lake, River & Other intakes					
10	307.2 Wells & Springs	23,661	23,763	23,669		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	62,269	62,870	62,653		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	948	948	948		
19	320.3 Water Treatment Equipment	13,092	13,506	13,255		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Sandpipes	90,737	91,781	91,460		
25	331.4 Transm. & Distribution Mains	210,384	211,746	210,608		
26	333.4 Services	77,049	86,858	80,859		
27	334.4 Meters & Meter Installations	23,935	24,011	23,947		
28	335.4 Hydrants	18,994	19,006	18,995		
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	23,126	25,758	24,442		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	2,134	2,134	2,134		
37	344.5 Laboratory Equipment	551	1,116	942		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	634	561	597		
41	348.5 Other Tangible Plant (Allocated Plant)	11,744	13,520	12,632		
42	Total	644,643	662,963	652,525		

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

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	2,895	2,895	2,895	2,895	2,895	2,895	2,895
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	12,615	12,615	12,615	12,615	12,615	12,615	12,615
7	304.2 Structures & Improvements	67,720	67,720	67,720	67,720	67,720	67,720	67,720
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23,661	23,661	23,661	23,661	23,661	23,661	23,661
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	62,269	62,269	62,269	62,269	62,661	62,661	62,870
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	948	948	948	948	948	948	948
19	320.3 Water Treatment Equipment	13,092	13,092	13,092	13,092	13,092	13,092	13,114
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	90,737	90,737	90,737	90,737	91,781	91,781	91,781
25	331.4 Transm. & Distribution Mains	210,384	210,384	210,384	210,384	210,384	210,605	210,605
26	333.4 Services	77,049	77,049	77,128	77,128	79,055	79,098	80,039
27	334.4 Meters & Meter Installations	23,935	23,935	23,935	23,935	23,935	23,935	23,935
28	335.4 Hydrants	18,994	18,994	18,994	18,994	18,994	18,994	18,994
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156	2,156	2,156	2,156	2,156
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	23,126	0	0	0	0	0	0
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	2,134	2,134	2,134	2,134	2,134	2,134	2,134
37	344.5 Laboratory Equipment	551	551	551	551	1,116	1,116	1,116
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	634	0	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated Plant)	11,744	0	0	0	0	0	0
42	Total	644,643	609,140	609,219	609,219	613,146	613,410	614,582

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

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

Schedule A-5
Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	2,895	2,895	2,895	2,895	2,895	2,895	2,895
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	12,615	12,615	12,615	12,615	12,615	12,615	12,615
7	304.2 Structures & Improvements	67,720	67,720	67,720	67,720	67,720	67,720	67,720
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23,661	23,661	23,661	23,661	23,661	23,763	23,669
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	62,870	62,870	62,870	62,870	62,870	62,870	62,653
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	948	948	948	948	948	948	948
19	320.3 Water Treatment Equipment	13,114	13,506	13,506	13,506	13,506	13,506	13,255
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	91,781	91,781	91,781	91,781	91,781	91,781	91,460
25	331.4 Transm. & Distribution Mains	210,605	210,605	210,605	210,605	210,605	211,746	210,608
26	333.4 Services	81,230	82,802	83,893	84,921	84,921	86,858	80,859
27	334.4 Meters & Meter Installations	23,935	23,935	23,935	23,935	24,011	24,011	23,947
28	335.4 Hydrants	18,994	18,994	18,994	18,994	18,994	19,006	18,995
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156	2,156	2,156	2,156	2,156
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Tranaportation Equipment	0	0	0	0	0	25,758	24,442
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	2,134	2,134	2,134	2,134	2,134	2,134	2,134
37	344.5 Laboratory Equipment	1,116	1,116	1,116	1,116	1,116	1,116	942
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	0	0	0	0	0	561	597
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	13,520	12,632
42	Total	615,773	617,737	618,828	619,856	619,932	662,963	652,525

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

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

0012

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTAGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,080	10,080	10,080	10,080	10,080	10,080	10,080
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	44,699	44,699	44,699	44,699	44,699	44,699	44,699
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	185	185	185	185	185	185	185
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	264	264	264	264	264	264	264
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	0	0	0	0	91	91	91
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal Equipment	90,186	90,186	90,186	90,186	90,186	90,186	90,752
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	6,774	6,774	6,774	6,774
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0
32	391.5 Transportation Equipment	3,443	3,443	3,443	3,443	3,443	3,443	3,443
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	318	318	318	318	318	318	318
35	394.5 Laboratory Equipment	82	82	82	82	166	166	166
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	0	0	0	0	0	0	0
38	397.5 Misc Equip (Computer)	94	94	94	94	94	94	94
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	2,154	2,154	2,154	2,154	2,154	2,154	2,154
40								
	Total	158,280	158,280	158,280	158,280	158,454	158,454	159,020

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3

Preparer: Steven M. 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	INTAGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,080	10,080	10,080	10,080	10,080	10,080	10,080
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	44,699	44,699	44,699	44,699	44,699	56,736	45,625
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	185	185	185	185	185	185	185
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	264	264	264	264	264	264	264
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	91	91	91	91	91	91	63
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal Equipment	90,752	90,752	91,041	91,041	91,041	91,041	90,580
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	6,774	6,774	6,774	6,774
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0
32	391.5 Transportation Equipment	3,835	3,835	3,835	3,835	3,835	3,835	3,639
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	318	318	318	318	318	318	318
35	394.5 Laboratory Equipment	166	166	166	166	166	166	140
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	0	0	0	0	0	0	0
38	397.5 Misc Equip (Computer)	84	84	84	84	84	84	89
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	2,317	2,317	2,317	2,317	2,317	2,317	2,236
40								
	Total	159,565	159,565	159,854	159,854	159,854	171,890	159,992

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(1,347)	(1,420)	(1,383)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT			0		
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(36,338)	(38,390)	(37,364)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(13,896)	(14,684)	(14,290)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(33,206)	(35,666)	(34,304)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT			0		
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(547)	(576)	(562)	0.00%	0
19	320.3 Water Treatment Equipment	(8,281)	(8,539)	(8,397)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT			0		
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(28,098)	(30,562)	(29,327)	0.00%	0
25	331.4 Transm. & Distribution Mains	(99,225)	(103,466)	(101,268)	0.00%	0
26	333.4 Services	(28,461)	(25,336)	(27,074)	0.00%	0
27	334.4 Meters & Meter Installations	(11,459)	(13,578)	(12,116)	0.00%	0
28	335.4 Hydrants	(9,797)	(10,219)	(10,008)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT			0		
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	0	0	0	0.00%	0
34	341.5 Transportation Equipment	(12,690)	(17,477)	(14,899)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(1,087)	(1,223)	(1,155)	0.00%	0
37	344.5 Laboratory Equipment	(85)	(149)	(112)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347.5 Misc Equipment (Computer)	(634)	(537)	(589)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(3,748)	(4,391)	(4,045)	0.00%	0
42	Total	<u>(294,261.78)</u>	<u>(311,573.85)</u>	<u>(302,255)</u>		<u>0</u>

0017

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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	(1,347)	(1,353)	(1,359)	(1,365)	(1,371)	(1,377)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(36,338)	(36,509)	(36,680)	(36,851)	(37,022)	(37,193)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lale, River & Other intakes						
10	307.2 Wells & Springs	(13,896)	(13,962)	(14,027)	(14,093)	(14,158)	(14,224)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(33,206)	(33,466)	(33,725)	(33,985)	(33,575)	(33,835)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(547)	(550)	(552)	(555)	(557)	(559)
19	320.3 Water Treatment Equipment	(8,281)	(8,331)	(8,381)	(8,430)	(8,480)	(8,530)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(28,098)	(28,302)	(28,507)	(28,711)	(28,915)	(29,119)
25	331.4 Transm. & Distribution Mains	(99,225)	(99,634)	(100,042)	(100,451)	(100,859)	(100,604)
26	333.4 Services	(28,461)	(28,621)	(28,548)	(28,708)	(28,869)	(29,029)
27	334.4 Meters & Meter Installations	(11,459)	(11,558)	(11,658)	(11,758)	(11,858)	(11,957)
28	335.4 Hydrants	(9,797)	(9,832)	(9,868)	(9,903)	(9,938)	(9,973)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0
34	341.5 Transportation Equipment	(12,690)	(12,690)	(12,690)	(12,690)	(12,690)	(12,690)
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(1,087)	(1,098)	(1,110)	(1,121)	(1,132)	(1,144)
37	344.5 Laboratory Equipment	(85)	(89)	(92)	(96)	(99)	(103)
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	(634)	(634)	(634)	(634)	(634)	(634)
41	348.5 Other Tangible Plant (Allocated-UIP)	(3,748)	(3,748)	(3,748)	(3,748)	(3,748)	(3,748)
42	Total	<u>(294,261.78)</u>	<u>(295,738.84)</u>	<u>(296,981.90)</u>	<u>(298,458.96)</u>	<u>(299,267.02)</u>	<u>(300,080.08)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(1,383)	(1,389)	(1,395)	(1,401)	(1,408)	(1,414)	(1,420)	(1,383)
3	302.1 Franchises								
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								
7	304.2 Structures & Improvements	(37,364)	(37,535)	(37,706)	(37,877)	(38,048)	(38,219)	(38,390)	(37,364)
8	305.2 Collect. & Impound Reservoirs								
9	306.2 Lale, River & Other intakes								
10	307.2 Wells & Springs	(14,290)	(14,355)	(14,421)	(14,487)	(14,552)	(14,618)	(14,684)	(14,290)
11	308.2 Infiltration, Galleries and Tunnels								
12	309.2 Supply Mains								
13	310.2 Power Generation Equipment								
14	311.2 Pumping Equipment	(34,094)	(34,356)	(34,618)	(34,880)	(35,142)	(35,404)	(35,666)	(34,304)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(562)	(564)	(567)	(569)	(571)	(574)	(576)	(562)
19	320.3 Water Treatment Equipment	(8,240)	(8,290)	(8,340)	(8,389)	(8,439)	(8,489)	(8,539)	(8,397)
20	339.3 Other Plant & Misc. Equipment (Manholes)								
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	
24	330.4 Distr. Reservoirs & Standpipes	(29,323)	(29,530)	(29,736)	(29,943)	(30,149)	(30,356)	(30,562)	(29,327)
25	331.4 Transm. & Distribution Mains	(101,012)	(101,421)	(101,830)	(102,239)	(102,648)	(103,057)	(103,466)	(101,268)
26	333.4 Services	(27,442)	(25,425)	(25,591)	(25,758)	(25,003)	(25,170)	(25,336)	(27,074)
27	334.4 Meters & Meter Installations	(12,057)	(12,157)	(12,257)	(12,356)	(12,456)	(12,395)	(13,578)	(12,116)
28	335.4 Hydrants	(10,008)	(10,043)	(10,078)	(10,114)	(10,149)	(10,184)	(10,219)	(10,008)
29	339.4 Other Plant & Misc. Equipment								
30	GENERAL PLANT								
31	303.5 Land & Land Rights								
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	
34	341.5 Transportation Equipment	(12,690)	(17,477)	(17,477)	(17,477)	(17,477)	(17,477)	(17,477)	(14,899)
35	342.5 Stores Equipment								
36	343.5 Tools, Shop & Garage Equipment	(1,155)	(1,166)	(1,177)	(1,189)	(1,200)	(1,211)	(1,223)	(1,155)
37	344.5 Laboratory Equipment	(106)	(114)	(121)	(128)	(135)	(142)	(149)	(112)
38	345.5 Power Operated Equipment								
39	346.5 Communication Equipment	0	0	0	0	0	0	0	
40	347.5 Misc Equipment (Computer)	(634)	(537)	(537)	(537)	(537)	(537)	(537)	(589)
41	348.5 Other Tangible Plant (Allocated-UIF)	(3,748)	(4,391)	(4,391)	(4,391)	(4,391)	(4,391)	(4,391)	(4,045)
42	Total	(299,470.46)	(304,112.18)	(305,604.46)	(307,096.74)	(307,667.02)	(308,998.30)	(311,573.85)	(302,255)

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer: Steven M. Lubertozzi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	0	0	0	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	0.00%	0
8	360.2 Collection Sewers - Force	0	0	0	0.00%	0
9	361.2 Collection Sewers - Gravity	(17,945)	(18,937)	(18,441)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(63)	(68)	(65)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(142)	(153)	(148)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	0	(2)	(0)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	0	0	0	31.28%	0
24	380.4 Treatment & Disposal Equipment	(38,293)	(39,019)	(38,887)	31.28%	(12,164)
25	381.4 Plant Sewers	0	0	0	31.28%	0
26	382.4 Outfall Sewer Lines	0	0	0	31.28%	0
27	389.4 Other Plant & Misc. Equipment	(1,424)	(1,618)	(1,521)	31.28%	(476)
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(1,889)	(2,602)	(2,218)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(94)	(80)	(88)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(709)	(800)	(751)	0.00%	0
						0
						0
40	TOTAL	<u>(62,482)</u>	<u>(65,199)</u>	<u>(64,041)</u>		<u>(12,640)</u>

0020

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	151,712	0	151,712	49,509	201,221	B-3 & B-4
2	Operation & Maintenance	106,262	10,911	117,173		117,173	B-3 & B-5
3	Depreciation	20,933	200	21,133		21,133	B-3 & B-13
4	CIAC Amortization	(3,999)	0	(3,999)		(3,999)	B-3
5	PAA Amortization	161	(161)	0		0	
6	Taxes Other Than Income	16,742	1,027	17,769	2,228	19,997	B-3 & B-15
7	Provision for Income Taxes	(4,954)	(1,379)	(6,333)	17,793	11,460	B-3 & C-1
8	OPERATING EXPENSES	135,145	10,598	145,743	20,021	165,764	
9	NET OPERATING INCOME	16,567	(10,598)	5,969	29,488	35,457	
11	RATE BASE	281,556		381,492		379,821	
12	RATE OF RETURN	5.88%		1.56%		9.34%	

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

0040

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351.1 Organization	0	0	0	0	0	0	0	0
2	352.1 Franchises	0	0	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)
7	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0
8	361.2 Collection Sewers - Gravity	(17,945)	(18,028)	(18,111)	(18,193)	(18,276)	(18,359)	(18,441)	(18,524)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(63)	(63)	(64)	(64)	(65)	(65)	(65)	(66)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370.3 Receiving Wells	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	0	0	0	0	0	0	0	(0)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	0	0	0	0	0	0	0	0
23	380.4 Treatment & Disposal Equipment	(38,293)	(38,508)	(38,723)	(38,938)	(39,153)	(39,368)	(39,040)	(39,256)
24	381.4 Plant Sewers	0	0	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(1,424)	(1,440)	(1,456)	(1,473)	(1,489)	(1,505)	(1,521)	(1,537)
27	GENERAL PLANT								
28	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391.5 Transportation Equipment	(1,889)	(1,889)	(1,889)	(1,889)	(1,889)	(1,889)	(1,889)	(2,602)
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(80)
38	398.5 Other Tangible Plant Allocated-UIF	(709)	(709)	(709)	(709)	(709)	(709)	(709)	(800)
39	TOTAL	<u>(62,482)</u>	<u>(62,797)</u>	<u>(63,112)</u>	<u>(63,427)</u>	<u>(63,742)</u>	<u>(64,057)</u>	<u>(63,829)</u>	<u>(64,935)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3

Preparer: Steven M. Lubertozi

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	INTAGIBLE PLANT						
1	351.1 Organization	0	0	0	0	0	0
2	352.1 Franchises	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353.2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)
7	360.2 Collection Sewers - Force	0	0	0	0	0	0
8	361.2 Collection Sewers - Gravity	(18,607)	(18,689)	(18,772)	(18,855)	(18,937)	(18,441)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(66)	(67)	(67)	(67)	(68)	(65)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353.3 Land & Land Rights	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0
17	370.3 Receiving Wells	(150)	(150)	(151)	(152)	(153)	(148)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(1)	(1)	(1)	(1)	(2)	(0)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	0	0	0	0	0	0
23	380.4 Treatment & Disposal Equipment	(39,473)	(38,370)	(38,586)	(38,802)	(39,019)	(38,887)
24	381.4 Plant Sewers	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(1,553)	(1,569)	(1,586)	(1,602)	(1,618)	(1,521)
27	GENERAL PLANT						
28	353.5 Land & Land Rights	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0
31	391.5 Transportation Equipment	(2,602)	(2,602)	(2,602)	(2,602)	(2,602)	(2,218)
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	(80)	(80)	(80)	(80)	(80)	(88)
38	398.5 Other Tangible Plant Allocated-UIF	(800)	(800)	(800)	(800)	(800)	(751)
39	TOTAL	(65,252)	(64,249)	(64,566)	(64,883)	(65,199)	(64,041)

0022

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	58,529	0	58,529	5,309	63,838	B-3 & B-4
2	Operation & Maintenance	41,564	(398)	41,166		41,166	B-3 & B-5
3	Depreciation	4,155	(1,157)	2,999		2,999	B-3 & B-13
4	CIAC Amortization	(12)	0	(12)		(12)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	4,151	153	4,304	239	4,543	B-3 & B-15
7	Provision for Income Taxes	2,178	(461)	1,717	1,908	3,625	B-3 & C-1
8	OPERATING EXPENSES	52,037	(1,863)	50,174	2,147	52,321	
9	NET OPERATING INCOME	6,492	1,863	8,355	3,162	11,517	
11	RATE BASE	112,221		130,210		123,355	
12	RATE OF RETURN	5.79%		6.42%		9.34%	

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

0041

Compa Utilities Inc. of Florida - Marion County
 Docket 020071-WS
 Schedule Year End 12/31/01
 Interim Final
 Historical 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.	0		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	0	0	0	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		49,509		5,309
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	49,509	0	5,309
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	21,984		3,273	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	(13,606)		(2,026)	
7	Additional costs for monthly billing	994		0	
8	n/a	0		0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	808		(1,754)	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	730		109	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	10,911	0	(398)	0
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	200		(1,157)	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	(161)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	1,027	2,228	153	239
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustment	(1,379)	17,793	(461)	1,908
17	Total Operating Expense Adjustments	10,598	20,021	(1,863)	2,147
18	Total Adjustments to Net Operating Income	(10,598)	29,488	1,863	3,162

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	231,463	46.02%	8.73%	4.02%
2	Short-Term Debt	42,320	8.41%	3.01%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	234,258	46.56%	11.02%	5.13%
5	Customer Deposits	(4,865)	-0.97%	6.00%	-0.06%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>503,176</u>	<u>100.00%</u>		<u>9.34%</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 a 13-month average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Balance 12/31/01	Balance 12/31/00	Thirteen Month Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
					Pro Rata	Pro Rata		
1	Long-Term Debt	70,000,000	72,500,000	72,476,923	(72,245,460)	45.56%	231,463	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(13,213,565)	8.33%	42,320	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,764	69,945,301	73,349,304	(73,115,046)	46.11%	234,258	
5	Customer Deposits	75,970	66,345	72,664	(77,529)	0.00%	(4,865)	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	0	0	0	0	0.00%	0	
9	Other (Explain)			0	0	0.00%	0	
10	Total	<u>170,269,734</u>	<u>150,028,646</u>	<u>159,154,775</u>	<u>(158,651,599)</u>	<u>100.00%</u>	<u>\$503,176</u>	

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

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

0069

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule D-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Not applicable.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-4
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Thirteen Mth. Average Amt Outstanding 12/31/01	(4) Effective Cost Rate
1	American National	79,699	(1)	7,255,885	1.098%
2	Bank of America	318,696	(1)	6,000,000	5.312%
Total		<u>398,395</u>		<u>13,255,885</u>	<u>3.01%</u>

Recap Schedules: A-19, D-2

(1) Various maturity dates - see schedule 0071A

0071

Utilities, Inc.

<u>Amount</u> <u>Outstanding</u>	<u>Date Due</u>
<u>Bank of America</u>	
4,500,000.00	1/5/02
6,500,000.00	2/28/02
<u>11,000,000.00</u>	

<u>American National Bank</u>	
801,000.00	12/31/01
2,500,000.00	1/3/02
2,000,000.00	2/5/02
1,500,000.00	1/31/02
2,000,000.00	1/18/02
1,000,000.00	1/25/02
3,000,000.00	2/1/02
<u>12,801,000.00</u>	

0071A

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding 12/31/01	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,307,692	1,000,000	0	45,048	0	9,787	486,185	495,972	9.42%
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	0	135,875	0	18,937	925,258	944,194	9.32%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0	0	952,096	0	75,605	3,452,200	3,527,805	8.81%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0	0	58,471	0	27,660	1,180,500	1,208,160	8.09%
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	0	0	0				
8	Bank Debt									0	0	
	Total		<u>81,345,623</u>	<u>71,922,546</u>	<u>2,500,000</u>	<u>0</u>	<u>1,191,490</u>	<u>0</u>	<u>131,989</u>	<u>6,044,142</u>	<u>6,176,131</u>	<u>8.73%</u>

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

0072

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Other Long Term Debt - 8.1% to 9.5% promissory note payable to bank through 2017		345,623	345,623	0	0	0	0	0	0	27,995	27,995	8.10%

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

0073

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

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

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)		(3) Water		(4)		(5)		(6) Sewer		(7)	
	Pre-Filing		Proposed		Pre-Filing		Proposed		Pre-Filing		Proposed	
	Rates		Rates		Rates		Rates		Rates		Rates	
Residential												
<u>Crownwood of Ocala</u>												
5/8" Meter	\$	8.16			\$10.61		\$	58.07			\$	69.68
Gallorage Charge/MG	\$	2.25			\$3.00		\$	4.54			\$	4.79
<u>Golden Hills</u>												
5/8" Meter	\$	8.16			\$10.61							
1" Meter	\$	20.40			\$26.52							
1" Meter Irrigation	\$	20.40			\$26.52							
Gallorage Charge/MG		2.25			\$3.00							
General Service												
<u>Crownwood of Ocala</u>												
5/8" Meter	\$	8.16			\$10.61		\$	58.07			\$	69.68
2" Meter Bulk							\$	464.51			\$	557.41
5/8" Meter Irrigation	\$	8.16			\$10.61							
1.5" Meter Irrigation	\$	40.79			\$53.03							
Gallorage Charge	\$	2.25			\$3.00		\$	5.46			\$	5.75
<u>Golden Hills</u>												
5/8" Meter	\$	8.16			\$10.61							
1" Meter	\$	20.40			\$26.52							
1.5" Meter	\$	40.79			\$53.03							
4" Meter	\$	203.98			\$265.17							
Gallorage Charge	\$	2.25			\$3.00							

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,265,650	825	\$3.00	\$10.61	13.35	\$11,180
<u>Golden Hills</u>						
5/8" Meter	1,821,480	269	\$3.00	\$10.61	17.39	\$6,897
1" Meter	36,719,028	3,977	\$3.00	\$26.52	35.75	\$163,035
1" Meter Irrigation	44,250	54	\$3.00	\$26.52	27.34	\$849
Total Residential	<u>40,850,408</u>	<u>5,125</u>				<u>\$181,961</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	189,020	24	\$3.00	\$10.61	18.48	\$695
5/8" Meter Irrigation	2,219,980	204	\$3.00	\$10.61	21.49	\$7,750
1.5" Meter Irrigation	824,200	12	\$3.00	\$53.03	121.71	\$2,794
<u>Golden Hills</u>						
5/8" Meter	0	12	\$3.00	\$10.61	10.61	\$64
1" Meter	135,070	72	\$3.00	\$26.52	28.40	\$1,360
1.5" Meter	33,350	12	\$3.00	\$53.03	55.81	\$418
4" Meter	1,103,100	12	\$3.00	\$265.17	357.10	\$4,904
Total General Service	<u>4,504,720</u>	<u>336</u>				<u>\$17,985</u>
Total Water Revenues	<u>45,355,128</u>	<u>5,461</u>				<u>\$199,946</u>

0077

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 6 of 6

Preparer: Steven M. 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>Average Bill</u>	<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,285,113	825	4.79	69.68	72.45	\$39,672
Total Residential	<u>2,285,113</u>	<u>825</u>				<u>\$39,672</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	55,580	12	5.75	69.68	74.32	\$738
2" Meter Bulk	3,665,375	8	5.75	557.41	1006.05	\$23,371
Total General Service	<u>3,720,955</u>	<u>20</u>				<u>\$24,109</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>				<u>\$63,781</u>

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 1 of 6

Preparer: Steven M. Lubertozzi

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

There was no index for Marion County in 2001

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

0076

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

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

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

<u>Class/Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,285,113	825	4.54	58.07	60.84	\$34,322
Total Residential	<u>2,285,113</u>	<u>825</u>				<u>\$34,322</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	55,580	12	5.46	58.07	62.70	\$652
2" Meter Bulk	3,665,375	8	5.46	464.51	913.15	\$21,910
Total General Service	<u>3,720,955</u>	<u>20</u>				<u>\$22,562</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>				<u>\$56,884</u>
Revenues per General Ledger	58,472					
Adjustments						
Adjusted Revenues per General Ledger	<u>58,472</u>					
Revenues per Above	<u>56,884</u>					
Unreconcilable Difference	<u>1,588</u>					
Unreconcilable Difference Percent	2.72%					

0078

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

Schedule E-14
 Page ___ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	220	220	0	0	3,758	0	0.00%
1,000	94	314	93,760	93,760	3,664	3,757,543	0.13%
2,000	112	426	223,920	317,680	3,552	7,421,326	0.44%
3,000	164	590	492,000	809,680	3,388	10,973,149	1.12%
4,000	127	717	509,120	1,318,800	3,261	14,360,972	1.82%
5,000	199	916	995,700	2,314,500	3,061	17,621,515	3.19%
6,000	213	1,129	1,279,440	3,593,940	2,848	20,682,918	4.96%
7,000	194	1,323	1,355,060	4,949,000	2,655	23,531,081	6.83%
8,000	195	1,517	1,556,160	6,505,160	2,460	26,185,664	8.98%
9,000	197	1,714	1,768,500	8,273,660	2,264	28,645,727	11.42%
10,000	186	1,899	1,856,400	10,130,060	2,078	30,909,290	13.98%
11,000	166	2,066	1,829,300	11,959,360	1,912	32,987,213	16.51%
12,000	115	2,181	1,382,400	13,341,760	1,796	34,898,836	18.41%
13,000	114	2,295	1,482,000	14,823,760	1,682	36,695,259	20.46%
14,000	130	2,424	1,813,280	16,637,040	1,553	38,377,682	22.96%
15,000	99	2,524	1,491,900	18,128,940	1,453	39,930,585	25.02%
16,000	96	2,620	1,542,400	19,671,340	1,357	41,384,028	27.15%
17,000	92	2,712	1,564,000	21,235,340	1,265	42,741,071	29.31%
18,000	95	2,808	1,716,840	22,952,180	1,170	44,006,114	31.68%
19,000	62	2,870	1,178,000	24,130,180	1,108	45,175,777	33.30%
20,000	53	2,923	1,066,800	25,196,980	1,054	46,283,440	34.78%
21,000	47	2,970	987,840	26,184,820	1,007	47,337,763	36.14%
22,000	63	3,033	1,378,520	27,563,340	945	48,345,046	38.04%
23,000	62	3,095	1,426,000	28,989,340	883	49,289,669	40.01%
24,000	42	3,137	1,006,560	29,995,900	841	50,172,292	41.40%
25,000	36	3,173	900,000	30,895,900	805	51,012,975	42.64%
26,000	29	3,202	762,840	31,658,740	775	51,817,658	43.70%
27,000	28	3,230	756,000	32,414,740	747	52,593,001	44.74%
28,000	24	3,254	659,680	33,074,420	724	53,340,344	45.65%
29,000	42	3,296	1,218,000	34,292,420	682	54,064,127	47.33%
30,000	20	3,316	600,000	34,892,420	662	54,745,910	48.16%
31,000	26	3,342	806,000	35,698,420	636	55,407,693	49.27%
32,000	22	3,364	704,000	36,402,420	614	56,043,476	50.24%
33,000	10	3,374	330,000	36,732,420	604	56,657,259	50.70%
34,000	20	3,394	680,000	37,412,420	584	57,261,042	51.64%
35,000	26	3,420	910,000	38,322,420	558	57,844,825	52.89%
36,000	26	3,446	936,000	39,258,420	532	58,402,608	54.18%
37,000	22	3,468	814,000	40,072,420	510	58,934,391	55.31%
38,000	26	3,494	988,000	41,060,420	484	59,444,174	56.67%
39,000	26	3,520	1,014,000	42,074,420	458	59,927,957	58.07%
40,000	14	3,534	560,000	42,634,420	444	60,385,740	58.84%
41,000	22	3,555	893,800	43,528,220	422	60,829,523	60.08%
42,000	21	3,576	873,600	44,401,820	401	61,251,506	61.28%
43,000	16	3,592	688,000	45,089,820	385	61,652,689	62.23%
44,000	13	3,605	572,000	45,661,820	372	62,037,872	63.02%
45,000	10	3,615	450,000	46,111,820	362	62,410,055	63.64%

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

Schedule E-14
 Page ___ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
46,000	20	3,635	920,000	47,031,820	342	62,772,238	64.91%
47,000	8	3,643	376,000	47,407,820	334	63,114,421	65.43%
48,000	12	3,655	576,000	47,983,820	322	63,448,604	66.23%
49,000	18	3,673	882,000	48,865,820	304	63,770,787	67.45%
50,000	20	3,693	1,000,000	49,865,820	284	64,074,970	68.83%
51,000	10	3,703	510,000	50,375,820	274	64,359,153	69.53%
52,000	8	3,711	416,000	50,791,820	266	64,633,336	70.10%
53,000	10	3,721	530,000	51,321,820	256	64,899,519	70.84%
54,000	12	3,733	648,000	51,969,820	244	65,155,702	71.73%
55,000	8	3,741	440,000	52,409,820	236	65,399,885	72.34%
56,000	6	3,747	336,000	52,745,820	230	65,636,068	72.80%
57,000	10	3,757	570,000	53,315,820	220	65,866,251	73.59%
58,000	8	3,765	464,000	53,779,820	212	66,086,434	74.23%
59,000	10	3,775	590,000	54,369,820	202	66,298,617	75.04%
60,000	12	3,787	720,000	55,089,820	190	66,500,800	76.04%
61,000	6	3,793	366,000	55,455,820	184	66,690,983	76.54%
62,000	6	3,799	372,000	55,827,820	178	66,875,166	77.05%
63,000	17	3,816	1,071,000	56,898,820	161	67,053,349	78.53%
64,000	2	3,818	128,000	57,026,820	159	67,214,532	78.71%
65,000	8	3,826	501,995	57,528,815	151	67,373,715	79.40%
66,000	6	3,832	396,000	57,924,815	145	67,525,175	79.95%
67,000	10	3,842	670,000	58,594,815	135	67,670,635	80.87%
68,000	10	3,852	680,000	59,274,815	125	67,806,095	81.81%
69,000	0	3,852	0	59,274,815	125	67,931,555	81.81%
70,000	2	3,854	140,000	59,414,815	123	68,057,015	82.01%
71,000	4	3,858	284,000	59,698,815	119	68,180,475	82.40%
72,000	10	3,868	720,000	60,418,815	109	68,299,935	83.39%
73,000	8	3,876	588,380	61,007,195	101	68,409,395	84.20%
74,000	2	3,878	148,000	61,155,195	99	68,510,795	84.41%
75,000	4	3,882	300,000	61,455,195	95	68,610,195	84.82%
76,000	2	3,884	152,000	61,607,195	93	68,705,595	85.03%
77,000	5	3,889	385,000	61,992,195	88	68,798,995	85.56%
78,000	4	3,893	312,000	62,304,195	84	68,887,395	85.99%
79,000	0	3,893	0	62,304,195	84	68,971,795	85.99%
80,000	4	3,897	320,000	62,624,195	80	69,056,195	86.43%
81,000	2	3,899	162,000	62,786,195	78	69,136,595	86.66%
82,000	2	3,901	164,000	62,950,195	76	69,214,995	86.88%
83,000	2	3,903	166,000	63,116,195	74	69,291,395	87.11%
84,000	2	3,905	168,000	63,284,195	72	69,365,795	87.35%
85,000	4	3,909	340,000	63,624,195	68	69,438,195	87.81%
86,000	4	3,913	344,000	63,968,195	64	69,506,595	88.29%
87,000	2	3,915	174,000	64,142,195	62	69,570,995	88.53%
88,000	0	3,915	0	64,142,195	62	69,633,395	88.53%
89,000	0	3,915	0	64,142,195	62	69,695,795	88.53%
90,000	4	3,919	360,000	64,502,195	58	69,758,195	89.03%
91,000	2	3,921	182,000	64,684,195	56	69,816,595	89.28%

0094A

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
92,000	0	3,921	0	64,684,195	56	69,872,995	89.28%
93,000	2	3,923	186,000	64,870,195	54	69,929,395	89.53%
94,000	4	3,927	376,000	65,246,195	50	69,983,795	90.05%
95,000	0	3,927	0	65,246,195	50	70,034,195	90.05%
96,000	0	3,927	0	65,246,195	50	70,084,595	90.05%
97,000	0	3,927	0	65,246,195	50	70,134,995	90.05%
98,000	2	3,929	196,000	65,442,195	48	70,185,395	90.32%
99,000	2	3,931	198,000	65,640,195	46	70,233,795	90.60%
100,000	2	3,933	200,000	65,840,195	44	70,280,195	90.87%
101,000	2	3,935	202,000	66,042,195	42	70,324,595	91.15%
102,000	4	3,939	408,000	66,450,195	38	70,366,995	91.72%
103,000	0	3,939	0	66,450,195	38	70,405,395	91.72%
104,000	2	3,941	208,000	66,658,195	36	70,443,795	92.00%
105,000	0	3,941	0	66,658,195	36	70,480,195	92.00%
106,000	0	3,941	0	66,658,195	36	70,516,595	92.00%
107,000	2	3,943	214,000	66,872,195	34	70,552,995	92.30%
108,000	0	3,943	0	66,872,195	34	70,587,395	92.30%
109,000	0	3,943	0	66,872,195	34	70,621,795	92.30%
110,000	2	3,945	220,000	67,092,195	32	70,656,195	92.60%
111,000	0	3,945	0	67,092,195	32	70,688,595	92.60%
112,000	2	3,947	224,000	67,316,195	30	70,720,995	92.91%
113,000	0	3,947	0	67,316,195	30	70,751,395	92.91%
114,000	0	3,947	0	67,316,195	30	70,781,795	92.91%
115,000	2	3,949	230,000	67,546,195	28	70,812,195	93.23%
116,000	2	3,951	278,400	67,824,595	26	70,840,595	93.61%
117,000	0	3,951	0	67,824,595	26	70,866,595	93.61%
118,000	0	3,951	0	67,824,595	26	70,892,595	93.61%
119,000	0	3,951	0	67,824,595	26	70,918,595	93.61%
120,000	0	3,951	0	67,824,595	26	70,944,595	93.61%
121,000	0	3,951	0	67,824,595	26	70,970,595	93.61%
122,000	0	3,951	0	67,824,595	26	70,996,595	93.61%
123,000	0	3,951	0	67,824,595	26	71,022,595	93.61%
124,000	0	3,951	0	67,824,595	26	71,048,595	93.61%
125,000	0	3,951	0	67,824,595	26	71,074,595	93.61%
126,000	0	3,951	0	67,824,595	26	71,100,595	93.61%
127,000	0	3,951	0	67,824,595	26	71,126,595	93.61%
128,000	0	3,951	0	67,824,595	26	71,152,595	93.61%
129,000	2	3,953	258,000	68,082,595	24	71,178,595	93.97%
130,000	0	3,953	0	68,082,595	24	71,202,595	93.97%
131,000	2	3,955	262,000	68,344,595	22	71,226,595	94.33%
132,000	2	3,957	264,000	68,608,595	20	71,248,595	94.69%
133,000	0	3,957	0	68,608,595	20	71,268,595	94.69%
134,000	0	3,957	0	68,608,595	20	71,288,595	94.69%
135,000	0	3,957	0	68,608,595	20	71,308,595	94.69%
136,000	0	3,957	0	68,608,595	20	71,328,595	94.69%
137,000	0	3,957	0	68,608,595	20	71,348,595	94.69%

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
138,000	2	3,959	276,000	68,884,595	18	71,368,595	95.08%
139,000	0	3,959	0	68,884,595	18	71,386,595	95.08%
140,000	0	3,959	0	68,884,595	18	71,404,595	95.08%
141,000	4	3,963	564,000	69,448,595	14	71,422,595	95.85%
142,000	2	3,965	284,000	69,732,595	12	71,436,595	96.25%
143,000	0	3,965	0	69,732,595	12	71,448,595	96.25%
144,000	0	3,965	0	69,732,595	12	71,460,595	96.25%
145,000	0	3,965	0	69,732,595	12	71,472,595	96.25%
146,000	0	3,965	0	69,732,595	12	71,484,595	96.25%
147,000	0	3,965	0	69,732,595	12	71,496,595	96.25%
148,000	0	3,965	0	69,732,595	12	71,508,595	96.25%
149,000	0	3,965	0	69,732,595	12	71,520,595	96.25%
150,000	0	3,965	0	69,732,595	12	71,532,595	96.25%
151,000	0	3,965	0	69,732,595	12	71,544,595	96.25%
152,000	0	3,965	0	69,732,595	12	71,556,595	96.25%
153,000	0	3,965	0	69,732,595	12	71,568,595	96.25%
154,000	0	3,965	0	69,732,595	12	71,580,595	96.25%
155,000	0	3,965	0	69,732,595	12	71,592,595	96.25%
156,000	0	3,965	0	69,732,595	12	71,604,595	96.25%
157,000	0	3,965	0	69,732,595	12	71,616,595	96.25%
158,000	0	3,965	0	69,732,595	12	71,628,595	96.25%
159,000	2	3,967	318,000	70,050,595	10	71,640,595	96.68%
160,000	0	3,967	0	70,050,595	10	71,650,595	96.68%
161,000	0	3,967	0	70,050,595	10	71,660,595	96.68%
162,000	0	3,967	0	70,050,595	10	71,670,595	96.68%
163,000	0	3,967	0	70,050,595	10	71,680,595	96.68%
164,000	0	3,967	0	70,050,595	10	71,690,595	96.68%
165,000	0	3,967	0	70,050,595	10	71,700,595	96.68%
166,000	2	3,969	332,000	70,382,595	8	71,710,595	97.14%
167,000	0	3,969	0	70,382,595	8	71,718,595	97.14%
168,000	0	3,969	0	70,382,595	8	71,726,595	97.14%
169,000	0	3,969	0	70,382,595	8	71,734,595	97.14%
170,000	0	3,969	0	70,382,595	8	71,742,595	97.14%
171,000	0	3,969	0	70,382,595	8	71,750,595	97.14%
172,000	0	3,969	0	70,382,595	8	71,758,595	97.14%
173,000	0	3,969	0	70,382,595	8	71,766,595	97.14%
174,000	0	3,969	0	70,382,595	8	71,774,595	97.14%
175,000	0	3,969	0	70,382,595	8	71,782,595	97.14%
176,000	0	3,969	0	70,382,595	8	71,790,595	97.14%
177,000	0	3,969	0	70,382,595	8	71,798,595	97.14%
178,000	0	3,969	0	70,382,595	8	71,806,595	97.14%
179,000	0	3,969	0	70,382,595	8	71,814,595	97.14%
180,000	0	3,969	0	70,382,595	8	71,822,595	97.14%
181,000	2	3,971	362,000	70,744,595	6	71,830,595	97.64%
182,000	0	3,971	0	70,744,595	6	71,836,595	97.64%
183,000	0	3,971	0	70,744,595	6	71,842,595	97.64%

0094C

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed {1} X {2}	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor {1}X{6}+{5}	(8) Percentage of Total
184,000	0	3,971	0	70,744,595	6	71,848,595	97.64%
185,000	0	3,971	0	70,744,595	6	71,854,595	97.64%
186,000	0	3,971	0	70,744,595	6	71,860,595	97.64%
187,000	0	3,971	0	70,744,595	6	71,866,595	97.64%
188,000	0	3,971	0	70,744,595	6	71,872,595	97.64%
189,000	0	3,971	0	70,744,595	6	71,878,595	97.64%
190,000	0	3,971	0	70,744,595	6	71,884,595	97.64%
191,000	0	3,971	0	70,744,595	6	71,890,595	97.64%
192,000	0	3,971	0	70,744,595	6	71,896,595	97.64%
193,000	0	3,971	0	70,744,595	6	71,902,595	97.64%
194,000	0	3,971	0	70,744,595	6	71,908,595	97.64%
195,000	0	3,971	0	70,744,595	6	71,914,595	97.64%
196,000	0	3,971	0	70,744,595	6	71,920,595	97.64%
197,000	0	3,971	0	70,744,595	6	71,926,595	97.64%
198,000	0	3,971	0	70,744,595	6	71,932,595	97.64%
217,000	2	3,973	434,000	71,178,595	4	72,046,595	98.24%
228,000	2	3,975	456,000	71,634,595	2	72,090,595	98.87%
409,000	2	3,977	818,000	72,452,595	0	72,452,595	100.00%
	<u>3,977</u>	<u>3,977</u>	<u>72,452,595</u>	<u>72,452,595</u>	<u>0</u>	<u>72,452,595</u>	

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

0094D

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

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

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+[5]	Percentage of Total
46,000	0	0	0	0	12	552,000	0.00%
47,000	0	0	0	0	12	564,000	0.00%
48,000	0	0	0	0	12	576,000	0.00%
49,000	0	0	0	0	12	588,000	0.00%
50,000	0	0	0	0	12	600,000	0.00%
51,000	0	0	0	0	12	612,000	0.00%
52,000	0	0	0	0	12	624,000	0.00%
53,000	0	0	0	0	12	636,000	0.00%
54,000	0	0	0	0	12	648,000	0.00%
55,000	0	0	0	0	12	660,000	0.00%
56,000	0	0	0	0	12	672,000	0.00%
57,000	0	0	0	0	12	684,000	0.00%
58,000	0	0	0	0	12	696,000	0.00%
59,000	0	0	0	0	12	708,000	0.00%
60,000	0	0	0	0	12	720,000	0.00%
61,000	0	0	0	0	12	732,000	0.00%
62,000	0	0	0	0	12	744,000	0.00%
63,000	0	0	0	0	12	756,000	0.00%
64,000	0	0	0	0	12	768,000	0.00%
65,000	0	0	0	0	12	780,000	0.00%
66,000	0	0	0	0	12	792,000	0.00%
67,000	0	0	0	0	12	804,000	0.00%
68,000	0	0	0	0	12	816,000	0.00%
69,000	0	0	0	0	12	828,000	0.00%
70,000	0	0	0	0	12	840,000	0.00%
71,000	0	0	0	0	12	852,000	0.00%
72,000	0	0	0	0	12	864,000	0.00%
73,000	0	0	0	0	12	876,000	0.00%
74,000	0	0	0	0	12	888,000	0.00%
75,000	0	0	0	0	12	900,000	0.00%
76,000	0	0	0	0	12	912,000	0.00%
77,000	0	0	0	0	12	924,000	0.00%
78,000	0	0	0	0	12	936,000	0.00%
79,000	0	0	0	0	12	948,000	0.00%
80,000	0	0	0	0	12	960,000	0.00%
81,000	0	0	0	0	12	972,000	0.00%
82,000	0	0	0	0	12	984,000	0.00%
83,000	0	0	0	0	12	996,000	0.00%
84,000	0	0	0	0	12	1,008,000	0.00%
85,000	0	0	0	0	12	1,020,000	0.00%
86,000	0	0	0	0	12	1,032,000	0.00%
87,000	0	0	0	0	12	1,044,000	0.00%
88,000	0	0	0	0	12	1,056,000	0.00%
89,000	0	0	0	0	12	1,068,000	0.00%
90,000	0	0	0	0	12	1,080,000	0.00%
91,000	0	0	0	0	12	1,092,000	0.00%

0097A

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+[5]	Percentage of Total
92,000	0	0	0	0	12	1,104,000	0.00%
93,000	0	0	0	0	12	1,116,000	0.00%
94,000	0	0	0	0	12	1,128,000	0.00%
95,000	0	0	0	0	12	1,140,000	0.00%
96,000	0	0	0	0	12	1,152,000	0.00%
97,000	0	0	0	0	12	1,164,000	0.00%
98,000	0	0	0	0	12	1,176,000	0.00%
99,000	0	0	0	0	12	1,188,000	0.00%
100,000	0	0	0	0	12	1,200,000	0.00%
101,000	0	0	0	0	12	1,212,000	0.00%
102,000	0	0	0	0	12	1,224,000	0.00%
103,000	0	0	0	0	12	1,236,000	0.00%
104,000	0	0	0	0	12	1,248,000	0.00%
105,000	0	0	0	0	12	1,260,000	0.00%
106,000	0	0	0	0	12	1,272,000	0.00%
107,000	2	2	214,000	214,000	10	1,284,000	9.68%
108,000	0	2	0	214,000	10	1,294,000	9.68%
109,000	0	2	0	214,000	10	1,304,000	9.68%
110,000	0	2	0	214,000	10	1,314,000	9.68%
111,000	0	2	0	214,000	10	1,324,000	9.68%
112,000	0	2	0	214,000	10	1,334,000	9.68%
113,000	0	2	0	214,000	10	1,344,000	9.68%
114,000	0	2	0	214,000	10	1,354,000	9.68%
115,000	0	2	0	214,000	10	1,364,000	9.68%
116,000	0	2	0	214,000	10	1,374,000	9.68%
117,000	0	2	0	214,000	10	1,384,000	9.68%
118,000	0	2	0	214,000	10	1,394,000	9.68%
119,000	0	2	0	214,000	10	1,404,000	9.68%
120,000	0	2	0	214,000	10	1,414,000	9.68%
121,000	0	2	0	214,000	10	1,424,000	9.68%
122,000	0	2	0	214,000	10	1,434,000	9.68%
123,000	0	2	0	214,000	10	1,444,000	9.68%
124,000	0	2	0	214,000	10	1,454,000	9.68%
125,000	0	2	0	214,000	10	1,464,000	9.68%
126,000	0	2	0	214,000	10	1,474,000	9.68%
127,000	0	2	0	214,000	10	1,484,000	9.68%
128,000	0	2	0	214,000	10	1,494,000	9.68%
129,000	0	2	0	214,000	10	1,504,000	9.68%
130,000	0	2	0	214,000	10	1,514,000	9.68%
131,000	0	2	0	214,000	10	1,524,000	9.68%
132,000	0	2	0	214,000	10	1,534,000	9.68%
133,000	0	2	0	214,000	10	1,544,000	9.68%
134,000	0	2	0	214,000	10	1,554,000	9.68%
135,000	0	2	0	214,000	10	1,564,000	9.68%
136,000	0	2	0	214,000	10	1,574,000	9.68%
137,000	0	2	0	214,000	10	1,584,000	9.68%

0097B

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
138,000	0	2	0	214,000	10	1,594,000	9.68%
139,000	0	2	0	214,000	10	1,604,000	9.68%
140,000	0	2	0	214,000	10	1,614,000	9.68%
141,000	2	4	282,000	496,000	8	1,624,000	22.44%
142,000	0	4	0	496,000	8	1,632,000	22.44%
143,000	0	4	0	496,000	8	1,640,000	22.44%
144,000	0	4	0	496,000	8	1,648,000	22.44%
145,000	2	6	290,000	786,000	6	1,656,000	35.57%
146,000	0	6	0	786,000	6	1,662,000	35.57%
147,000	0	6	0	786,000	6	1,668,000	35.57%
148,000	0	6	0	786,000	6	1,674,000	35.57%
149,000	0	6	0	786,000	6	1,680,000	35.57%
150,000	0	6	0	786,000	6	1,686,000	35.57%
151,000	0	6	0	786,000	6	1,692,000	35.57%
152,000	0	6	0	786,000	6	1,698,000	35.57%
153,000	0	6	0	786,000	6	1,704,000	35.57%
154,000	0	6	0	786,000	6	1,710,000	35.57%
155,000	0	6	0	786,000	6	1,716,000	35.57%
156,000	0	6	0	786,000	6	1,722,000	35.57%
157,000	0	6	0	786,000	6	1,728,000	35.57%
158,000	0	6	0	786,000	6	1,734,000	35.57%
159,000	0	6	0	786,000	6	1,740,000	35.57%
160,000	0	6	0	786,000	6	1,746,000	35.57%
161,000	0	6	0	786,000	6	1,752,000	35.57%
162,000	0	6	0	786,000	6	1,758,000	35.57%
163,000	0	6	0	786,000	6	1,764,000	35.57%
164,000	0	6	0	786,000	6	1,770,000	35.57%
165,000	0	6	0	786,000	6	1,776,000	35.57%
166,000	0	6	0	786,000	6	1,782,000	35.57%
167,000	0	6	0	786,000	6	1,788,000	35.57%
168,000	0	6	0	786,000	6	1,794,000	35.57%
169,000	0	6	0	786,000	6	1,800,000	35.57%
170,000	0	6	0	786,000	6	1,806,000	35.57%
171,000	0	6	0	786,000	6	1,812,000	35.57%
172,000	0	6	0	786,000	6	1,818,000	35.57%
173,000	0	6	0	786,000	6	1,824,000	35.57%
174,000	0	6	0	786,000	6	1,830,000	35.57%
175,000	0	6	0	786,000	6	1,836,000	35.57%
176,000	0	6	0	786,000	6	1,842,000	35.57%
177,000	0	6	0	786,000	6	1,848,000	35.57%
178,000	0	6	0	786,000	6	1,854,000	35.57%
179,000	0	6	0	786,000	6	1,860,000	35.57%
180,000	0	6	0	786,000	6	1,866,000	35.57%
181,000	0	6	0	786,000	6	1,872,000	35.57%
182,000	0	6	0	786,000	6	1,878,000	35.57%
183,000	0	6	0	786,000	6	1,884,000	35.57%

0097C

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

Schedule E-14
 Page ___ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
184,000	0	6	0	786,000	6	1,890,000	35.57%
185,000	0	6	0	786,000	6	1,896,000	35.57%
186,000	0	6	0	786,000	6	1,902,000	35.57%
187,000	0	6	0	786,000	6	1,908,000	35.57%
188,000	0	6	0	786,000	6	1,914,000	35.57%
189,000	0	6	0	786,000	6	1,920,000	35.57%
190,000	0	6	0	786,000	6	1,926,000	35.57%
191,000	0	6	0	786,000	6	1,932,000	35.57%
192,000	0	6	0	786,000	6	1,938,000	35.57%
193,000	0	6	0	786,000	6	1,944,000	35.57%
194,000	2	8	388,000	1,174,000	4	1,950,000	53.12%
195,000	0	8	0	1,174,000	4	1,954,000	53.12%
196,000	0	8	0	1,174,000	4	1,958,000	53.12%
197,000	0	8	0	1,174,000	4	1,962,000	53.12%
198,000	0	8	0	1,174,000	4	1,966,000	53.12%
244,000	2	10	488,000	1,662,000	2	2,150,000	75.20%
274,000	2	12	548,000	2,210,000	0	2,210,000	100.00%
	<u>12</u>	<u>12</u>	<u>2,210,000</u>	<u>2,210,000</u>	<u>0</u>	<u>2,210,000</u>	

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

0097D

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

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

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

Schedule E-14
 Page __ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
46,000	0	0	0	0	8	375,820	0.00%
47,000	0	0	0	0	8	383,990	0.00%
48,000	0	0	0	0	8	392,160	0.00%
49,000	0	0	0	0	8	400,330	0.00%
50,000	0	0	0	0	8	408,500	0.00%
51,000	0	0	0	0	8	416,670	0.00%
52,000	0	0	0	0	8	424,840	0.00%
53,000	0	0	0	0	8	433,010	0.00%
54,000	0	0	0	0	8	441,180	0.00%
55,000	0	0	0	0	8	449,350	0.00%
56,000	0	0	0	0	8	457,520	0.00%
57,000	0	0	0	0	8	465,690	0.00%
58,000	0	0	0	0	8	473,860	0.00%
59,000	0	0	0	0	8	482,030	0.00%
60,000	0	0	0	0	8	490,200	0.00%
61,000	0	0	0	0	8	498,370	0.00%
62,000	0	0	0	0	8	506,540	0.00%
63,000	0	0	0	0	8	514,710	0.00%
64,000	0	0	0	0	8	522,880	0.00%
65,000	0	0	0	0	8	531,050	0.00%
66,000	0	0	0	0	8	539,220	0.00%
67,000	0	0	0	0	8	547,390	0.00%
68,000	0	0	0	0	8	555,560	0.00%
69,000	0	0	0	0	8	563,730	0.00%
70,000	0	0	0	0	8	571,900	0.00%
71,000	0	0	0	0	8	580,070	0.00%
72,000	0	0	0	0	8	588,240	0.00%
73,000	0	0	0	0	8	596,410	0.00%
74,000	0	0	0	0	8	604,580	0.00%
75,000	0	0	12,750	12,750	8	612,750	0.35%
76,000	0	0	0	12,750	8	620,750	0.35%
77,000	0	0	0	12,750	8	628,750	0.35%
78,000	0	0	0	12,750	8	636,750	0.35%
79,000	0	0	0	12,750	8	644,750	0.35%
80,000	0	0	0	12,750	8	652,750	0.35%
81,000	0	0	0	12,750	8	660,750	0.35%
82,000	0	0	0	12,750	8	668,750	0.35%
83,000	0	0	0	12,750	8	676,750	0.35%
84,000	0	0	0	12,750	8	684,750	0.35%
85,000	0	0	0	12,750	8	692,750	0.35%
86,000	0	0	0	12,750	8	700,750	0.35%
87,000	0	0	0	12,750	8	708,750	0.35%
88,000	0	0	0	12,750	8	716,750	0.35%
89,000	0	0	0	12,750	8	724,750	0.35%
90,000	0	0	0	12,750	8	732,750	0.35%
91,000	0	0	0	12,750	8	740,750	0.35%

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

Schedule E-14
 Page ___ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)+{(5)}	Percentage of Total
92,000	0	0	0	12,750	8	748,750	0.35%
93,000	0	0	0	12,750	8	756,750	0.35%
94,000	0	0	0	12,750	8	764,750	0.35%
95,000	0	0	0	12,750	8	772,750	0.35%
96,000	0	0	0	12,750	8	780,750	0.35%
97,000	0	0	0	12,750	8	788,750	0.35%
98,000	0	0	0	12,750	8	796,750	0.35%
99,000	0	0	0	12,750	8	804,750	0.35%
100,000	0	0	0	12,750	8	812,750	0.35%
101,000	0	0	0	12,750	8	820,750	0.35%
102,000	0	0	0	12,750	8	828,750	0.35%
103,000	0	0	0	12,750	8	836,750	0.35%
104,000	0	0	0	12,750	8	844,750	0.35%
105,000	0	0	0	12,750	8	852,750	0.35%
106,000	0	0	0	12,750	8	860,750	0.35%
107,000	0	0	0	12,750	8	868,750	0.35%
108,000	0	0	0	12,750	8	876,750	0.35%
109,000	0	0	0	12,750	8	884,750	0.35%
110,000	0	0	0	12,750	8	892,750	0.35%
111,000	0	0	0	12,750	8	900,750	0.35%
112,000	0	0	0	12,750	8	908,750	0.35%
113,000	0	0	0	12,750	8	916,750	0.35%
114,000	0	0	0	12,750	8	924,750	0.35%
115,000	0	0	0	12,750	8	932,750	0.35%
116,000	0	0	0	12,750	8	940,750	0.35%
117,000	0	0	0	12,750	8	948,750	0.35%
118,000	0	0	0	12,750	8	956,750	0.35%
119,000	0	0	0	12,750	8	964,750	0.35%
120,000	0	0	0	12,750	8	972,750	0.35%
121,000	0	0	0	12,750	8	980,750	0.35%
122,000	0	0	0	12,750	8	988,750	0.35%
123,000	0	0	0	12,750	8	996,750	0.35%
124,000	0	0	0	12,750	8	1,004,750	0.35%
125,000	0	0	0	12,750	8	1,012,750	0.35%
126,000	0	0	0	12,750	8	1,020,750	0.35%
127,000	0	0	0	12,750	8	1,028,750	0.35%
128,000	0	0	0	12,750	8	1,036,750	0.35%
129,000	0	0	0	12,750	8	1,044,750	0.35%
130,000	0	0	0	12,750	8	1,052,750	0.35%
131,000	0	0	0	12,750	8	1,060,750	0.35%
132,000	0	0	0	12,750	8	1,068,750	0.35%
133,000	0	0	0	12,750	8	1,076,750	0.35%
134,000	0	0	0	12,750	8	1,084,750	0.35%
135,000	0	0	0	12,750	8	1,092,750	0.35%
136,000	0	0	0	12,750	8	1,100,750	0.35%
137,000	0	0	0	12,750	8	1,108,750	0.35%

0104B

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

Schedule E-14
 Page ___ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
138,000	0	0	0	12,750	8	1,116,750	0.35%
139,000	0	0	0	12,750	8	1,124,750	0.35%
140,000	0	0	0	12,750	8	1,132,750	0.35%
141,000	0	0	0	12,750	8	1,140,750	0.35%
142,000	0	0	0	12,750	8	1,148,750	0.35%
143,000	0	0	0	12,750	8	1,156,750	0.35%
144,000	0	0	0	12,750	8	1,164,750	0.35%
145,000	0	0	0	12,750	8	1,172,750	0.35%
146,000	0	0	0	12,750	8	1,180,750	0.35%
147,000	0	0	0	12,750	8	1,188,750	0.35%
148,000	0	0	0	12,750	8	1,196,750	0.35%
149,000	0	0	0	12,750	8	1,204,750	0.35%
150,000	0	0	0	12,750	8	1,212,750	0.35%
151,000	0	0	0	12,750	8	1,220,750	0.35%
152,000	0	0	0	12,750	8	1,228,750	0.35%
153,000	0	0	0	12,750	8	1,236,750	0.35%
154,000	0	0	0	12,750	8	1,244,750	0.35%
155,000	0	0	0	12,750	8	1,252,750	0.35%
156,000	0	0	0	12,750	8	1,260,750	0.35%
157,000	0	0	0	12,750	8	1,268,750	0.35%
158,000	0	0	0	12,750	8	1,276,750	0.35%
159,000	0	0	0	12,750	8	1,284,750	0.35%
160,000	0	0	0	12,750	8	1,292,750	0.35%
161,000	0	0	0	12,750	8	1,300,750	0.35%
162,000	0	0	0	12,750	8	1,308,750	0.35%
163,000	0	0	0	12,750	8	1,316,750	0.35%
164,000	0	0	0	12,750	8	1,324,750	0.35%
165,000	0	0	0	12,750	8	1,332,750	0.35%
166,000	0	0	0	12,750	8	1,340,750	0.35%
167,000	0	0	0	12,750	8	1,348,750	0.35%
168,000	0	0	0	12,750	8	1,356,750	0.35%
169,000	0	0	0	12,750	8	1,364,750	0.35%
170,000	0	0	0	12,750	8	1,372,750	0.35%
171,000	0	0	0	12,750	8	1,380,750	0.35%
172,000	0	0	0	12,750	8	1,388,750	0.35%
173,000	0	0	0	12,750	8	1,396,750	0.35%
174,000	0	0	0	12,750	8	1,404,750	0.35%
175,000	0	0	0	12,750	8	1,412,750	0.35%
176,000	0	0	0	12,750	8	1,420,750	0.35%
177,000	0	0	0	12,750	8	1,428,750	0.35%
178,000	0	0	0	12,750	8	1,436,750	0.35%
179,000	0	0	0	12,750	8	1,444,750	0.35%
180,000	0	0	0	12,750	8	1,452,750	0.35%
181,000	0	0	0	12,750	8	1,460,750	0.35%
182,000	0	0	0	12,750	8	1,468,750	0.35%
183,000	0	0	0	12,750	8	1,476,750	0.35%

0104C

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

Schedule E-14
 Page ___ of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
			(1) X (2)	Cumulative Gallons			
184,000	0	0	0	12,750	8	1,484,750	0.35%
185,000	0	0	0	12,750	8	1,492,750	0.35%
186,000	0	0	0	12,750	8	1,500,750	0.35%
187,000	0	0	0	12,750	8	1,508,750	0.35%
188,000	0	0	0	12,750	8	1,516,750	0.35%
189,000	0	0	0	12,750	8	1,524,750	0.35%
190,000	0	0	0	12,750	8	1,532,750	0.35%
191,000	0	0	0	12,750	8	1,540,750	0.35%
192,000	0	0	0	12,750	8	1,548,750	0.35%
193,000	0	0	0	12,750	8	1,556,750	0.35%
194,000	0	0	0	12,750	8	1,564,750	0.35%
195,000	0	0	0	12,750	8	1,572,750	0.35%
196,000	0	0	0	12,750	8	1,580,750	0.35%
197,000	0	0	0	12,750	8	1,588,750	0.35%
198,000	0	0	0	12,750	8	1,596,750	0.35%
376,000	1	1	376,000	388,750	7	3,020,750	10.77%
381,000	1	2	381,000	769,750	6	3,055,750	21.32%
419,000	1	3	419,000	1,188,750	5	3,283,750	32.92%
438,000	1	4	438,000	1,626,750	4	3,378,750	45.05%
450,000	1	5	450,000	2,076,750	3	3,426,750	57.52%
459,000	1	6	459,000	2,535,750	2	3,453,750	70.23%
483,000	1	7	483,000	3,018,750	1	3,501,750	83.60%
592,000	1	8	592,000	3,610,750	0	3,610,750	100.00%
	<u>8</u>	<u>8</u>	<u>3,610,750</u>	<u>3,610,750</u>	<u>0</u>	<u>3,610,750</u>	

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

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 192,732	[a] \$ 36	\$ 192,768	\$ 192,131	\$ 192,409	A-5
2	Utility Land & Land Rights	2,783		2,783	2,783	2,783	A-5
3	Less: Non-Used & Useful Plant		0	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-	-	-
5	Less: Accumulated Depreciation	(110,251)	[a] 7,187	\$ (103,064)	(101,250)	(105,540)	A-9
6	Less: CIAC	(38,403)	[a] (17,592)	\$ (55,995)	(38,403)	(38,403)	A-12
7	Accumulated Amortization of CIAC	21,969	[a] 10,709	32,678	20,705	21,337	A-14
8	Allocated Plant	4,144	[c]	4,144	3,776	3,994	-
9	Working Capital Allowance	9,335	[d] 71,366	80,701	80,701	80,701	A-17
10	Total Rate Base	<u>\$ 82,311</u>	<u>\$ 71,705</u>	<u>\$ 154,015</u>	<u>\$ 160,443</u>	<u>\$ 157,280</u>	

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

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	7,734	7,734	7,734		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	2,783	2,783	2,783		
7	304.2 Structures & Improvements	4,972	4,972	4,972		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	11,696	11,696	11,696		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genation Equipment					
14	311.2 Pumping Equipment	19,894	19,894	19,894		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	275	275	275		
19	320.3 Water Treatment Equipment	3,769	3,769	3,769		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187		
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534		
26	333.4 Services	17,210	17,210	17,210		
27	334.4 Meters & Meter Installations	23,084	23,084	23,084		
28	335.4 Hydrants	28	28	28		
29	339.4 Other Plant & Misc. Equipment	237	237	237		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	16,533	18,153	17,281		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	448	399	425		
41	348.5 Other Tangible Plant (Allocated Plant)	15,531	14,561	15,083		
42	Total	194,914	195,515	195,192		

0008

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304.2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,696	11,696	11,696	11,696	11,696	11,696	11,696
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	19,894	19,894	19,894	19,894	19,894	19,894	19,894
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	275	275	275	275	275	275	275
19	320.3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333.4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334.4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335.4 Hydrants	28	28	28	28	28	28	28
29	339.4 Other Plant & Misc. Equipment	237	237	237	237	237	237	237
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	16,533	16,533	16,533	16,533	16,533	16,533	16,533
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	448	448	448	448	448	448	448
41	348.5 Other Tangible Plant (Allocated Plant)	15,531	15,531	15,531	15,531	15,531	15,531	15,531
42	Total	<u>194,914</u>	<u>194,914</u>	<u>194,914</u>	<u>194,914</u>	<u>194,914</u>	<u>194,914</u>	<u>194,914</u>

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

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

Schedule A-5
Page 3 of 3

Preparer: Steven M. Lubertoza

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304.2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,696	11,696	11,696	11,696	11,696	11,696	11,696
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	19,894	19,894	19,894	19,894	19,894	19,894	19,894
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	275	275	275	275	275	275	275
19	320.3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333.4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334.4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335.4 Hydrants	28	28	28	28	28	28	28
29	339.4 Other Plant & Misc. Equipment	237	237	237	237	237	237	237
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	18,153	18,153	18,153	18,153	18,153	18,153	17,281
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	399	399	399	399	399	399	425
41	348.5 Other Tangible Plant (Allocated Plant)	14,561	14,561	14,561	14,561	14,561	14,561	15,083
42	Total	195,515	195,515	195,515	195,515	195,515	195,515	195,192

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(6,995)	(7,188)	(7,091)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT			0		
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(2,091)	(2,241)	(2,166)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lake, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(3,545)	(3,934)	(3,739)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(9,476)	(10,471)	(9,973)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT			0		
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(108)	(116)	(112)	0.00%	0
19	320.3 Water Treatment Equipment	(2,126)	(2,297)	(2,211)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT			0		
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(105)	(164)	(135)	0.00%	0
25	331.4 Transm. & Distribution Mains	(29,214)	(30,810)	(30,012)	0.00%	0
26	333.4 Services	(7,085)	(7,516)	(7,300)	0.00%	0
27	334.4 Meters & Meter Installations	(13,844)	(15,157)	(14,433)	0.00%	0
28	335.4 Hydrants	(13)	(14)	(14)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT			0		
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	0	0	0	0.00%	0
34	341.5 Transportation Equipment	(9,072)	(12,317)	(10,570)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347.5 Misc Equipment (Computer)	(448)	(382)	(418)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	(4,787)	(4,510)	0.00%	0
42	Total	<u>(101,249.96)</u>	<u>(110,250.58)</u>	<u>(105,540)</u>		<u>0</u>

0013

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 02007 1-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(6,995)	(7,011)	(7,027)	(7,043)	(7,059)	(7,075)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(2,091)	(2,103)	(2,116)	(2,128)	(2,141)	(2,154)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(3,545)	(3,577)	(3,609)	(3,642)	(3,674)	(3,707)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(9,476)	(9,559)	(9,642)	(9,725)	(9,807)	(9,890)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(108)	(109)	(109)	(110)	(111)	(111)
19	320.3 Water Treatment Equipment	(2,126)	(2,140)	(2,154)	(2,169)	(2,183)	(2,197)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(105)	(110)	(115)	(120)	(125)	(130)
25	331.4 Transm. & Distribution Mains	(29,214)	(29,347)	(29,480)	(29,613)	(29,746)	(29,879)
26	333.4 Services	(7,085)	(7,121)	(7,157)	(7,193)	(7,229)	(7,265)
27	334.4 Meters & Meter Installations	(13,844)	(13,940)	(14,037)	(14,133)	(14,229)	(14,325)
28	335.4 Hydrants	(13)	(13)	(13)	(13)	(13)	(13)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0
34	341.5 Transportation Equipment	(9,072)	(9,072)	(9,072)	(9,072)	(9,072)	(9,072)
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	(448)	(448)	(448)	(448)	(448)	(448)
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	(4,273)	(4,273)	(4,273)	(4,273)	(4,273)
42	Total	<u>(101,249.96)</u>	<u>(101,678.92)</u>	<u>(102,107.88)</u>	<u>(102,536.84)</u>	<u>(102,965.80)</u>	<u>(103,394.76)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(7,091)	(7,107)	(7,124)	(7,140)	(7,156)	(7,172)	(7,188)	(7,091)
3	302.1 Franchises								
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								
7	304.2 Structures & Improvements	(2,166)	(2,179)	(2,191)	(2,204)	(2,216)	(2,229)	(2,241)	(2,166)
8	305.2 Collect. & Impound Reservoirs								
9	306.2 Lake, River & Other intakes								
10	307.2 Wells & Springs	(3,739)	(3,772)	(3,804)	(3,837)	(3,869)	(3,902)	(3,934)	(3,739)
11	308.2 Infiltration, Galleries and Tunnels								
12	309.2 Supply Mains								
13	310.2 Power Genration Equipment								
14	311.2 Pumping Equipment	(9,973)	(10,056)	(10,139)	(10,222)	(10,305)	(10,388)	(10,471)	(9,973)
15	339.2 Other Plant & Misc Equipment								
16	WATERTREATMENT PLANT								
17	303.3 Land & Land Rights								
18	304.3 Structures & Improvements	(112)	(113)	(114)	(114)	(115)	(116)	(116)	(112)
19	320.3 Water Treatment Equipment	(2,211)	(2,226)	(2,240)	(2,254)	(2,269)	(2,283)	(2,297)	(2,211)
20	339.3 Other Plant & Misc. Equipment (Manholes)								
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(135)	(139)	(144)	(149)	(154)	(159)	(164)	(135)
25	331.4 Transm. & Distribution Mains	(30,012)	(30,145)	(30,278)	(30,411)	(30,544)	(30,677)	(30,810)	(30,012)
26	333.4 Services	(7,300)	(7,336)	(7,372)	(7,408)	(7,444)	(7,480)	(7,516)	(7,300)
27	334.4 Meters & Meter Installations	(14,421)	(14,517)	(14,613)	(14,709)	(14,805)	(14,901)	(15,157)	(14,433)
28	335.4 Hydrants	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
29	339.4 Other Plant & Misc. Equipment								
30	GENERAL PLANT								
31	303.5 Land & Land Rights								
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	(9,072)	(12,317)	(12,317)	(12,317)	(12,317)	(12,317)	(12,317)	(10,570)
35	342.5 Stores Equipment								
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								
39	346.5 Communication Equipment	0	0	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	(448)	(382)	(382)	(382)	(382)	(382)	(382)	(418)
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	(4,787)	(4,787)	(4,787)	(4,787)	(4,787)	(4,787)	(4,510)
42	Total	<u>(103,823.72)</u>	<u>(107,945.68)</u>	<u>(108,374.64)</u>	<u>(108,803.60)</u>	<u>(109,232.56)</u>	<u>(109,661.52)</u>	<u>(110,250.58)</u>	<u>(105,540)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertoazi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	86,186	(1,282)	84,904	76,950	161,854	B-3 & B-4
2	Operation & Maintenance	74,682	48,587	123,269		123,269	B-3 & B-5
3	Depreciation	7,229	2	7,231		7,231	B-3 & B-13
4	CIAC Amortization	(1,265)	0	(1,265)		(1,265)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	9,323	862	10,185	3,463	13,648	B-3 & B-15
7	Provision for Income Taxes	(6,592)	(16,396)	(22,988)	27,653	4,665	B-3 & C-1
8	OPERATING EXPENSES	83,377	33,055	116,432	31,116	147,548	
9	NET OPERATING INCOME	2,808	(34,337)	(31,528)	45,834	14,306	
11	RATE BASE	82,311		154,015		157,280	
12	RATE OF RETURN	3.41%		(20.47%)		9.10%	

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

0033

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.				
		(\$1,282)		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(1,282)</u>	<u>0</u>	<u>0</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		76,950		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>76,950</u>	<u>0</u>	<u>0</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	25,258		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	21,497		0	
7	Additional costs for monthly billing	852		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	388		0	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	593		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>48,587</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	0		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	862	3,463	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(16,396)	27,653	0	0
17	Total Operating Expense Adjustments	<u>33,055</u>	<u>31,116</u>	<u>0</u>	<u>0</u>
18	Total Adjustments to Net Operating Income	<u>[34,337]</u>	<u>45,834</u>	<u>0</u>	<u>0</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	68,216	43.39%	8.73%	3.79%
2	Short-Term Debt	12,472	7.93%	3.01%	0.24%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	69,039	43.90%	11.14%	4.89%
5	Customer Deposits	4,765	3.03%	6.00%	0.18%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	1.77%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>157,280</u>	<u>100.00%</u>		<u>9.10%</u>

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

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

0057

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

Florida Public Service Commission

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

Schedule D-2
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Class of Capital	(2) Balance 12/31/01	Balance 12/31/00	Thirteen Month Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
					Pro Rata	Pro Rata		
1	Long-Term Debt	70,000,000	72,500,000	72,476,923	(72,408,707)	45.56%	68,216	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(13,243,413)	8.33%	12,472	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,764	69,945,301	73,349,304	(73,280,265)	46.11%	69,039	
5	Customer Deposits	75,970	67,955	72,664	(67,899)	0.00%	4,765	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	1,730	3,846	2,788	0	0.00%	2,788	
9	Other (Explain)			0	0	0.00%	0	
10	Total	<u>170,271,464</u>	<u>150,034,102</u>	<u>159,157,563</u>	<u>(159,000,283)</u>	<u>100.00%</u>	<u>\$157,280</u>	

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

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

0058

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule D-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Not applicable.

Recap Schedules: A-19, D-2

0059

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-4
Page 1 of 1

Preparer: Steven M. Luberto

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	79,699	(1)	7,255,885	1.098%
2	Bank of America	318,696	(1)	6,000,000	5.312%
	Total	<u>398,395</u>		<u>13,255,885</u>	<u>3.01%</u>

Recap Schedules: A-19, D-2

0060

Utilities, Inc.

<u>Amount</u> <u>Outstanding</u>	<u>Date Due</u>
<u>Bank of America</u>	
4,500,000.00	1/5/02
6,500,000.00	2/28/02
<u>11,000,000.00</u>	

American National Bank

801,000.00	12/31/01
2,500,000.00	1/3/02
2,000,000.00	2/5/02
1,500,000.00	1/31/02
2,000,000.00	1/18/02
1,000,000.00	1/25/02
3,000,000.00	2/1/02
<u>12,801,000.00</u>	

0060A

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. Lubertozi

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Thirteen Mth. Average Principal Amount Outstanding 12/31/01	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,307,692	1,000,000	0	45,048	0	9,787	486,185	495,972	9.42%
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	0	135,875	0	18,937	925,258	944,194	9.32%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0	0	952,096	0	75,605	3,452,200	3,527,805	8.81%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0	0	58,471	0	27,660	1,180,500	1,208,160	8.09%
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	0						
8	Bank Debt				0					0	0	
	Total		<u>81,345,623</u>	<u>71,922,546</u>	<u>2,500,000</u>	<u>0</u>	<u>1,191,490</u>	<u>0</u>	<u>131,989</u>	<u>6,044,142</u>	<u>6,176,131</u> #	<u>8.73%</u>

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

0061

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Preparer: Steven M. Lubertozzi

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Other Long Term Debt - 8.1% to 9.5% promissory note payable to bank through 2017		345,623	345,623	13,580	0	0	0	0		27,995	27,995	8.10%

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

0062

Rate Schedule

Florida Public Service Commission

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

Schedule E-1
 Page 1 of 1

Preparer: Steven M. Luberto

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates			Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
Water																		
Sewer																		
Residential																		
5/8" Meter - County Tax	\$	12.08	\$	12.16	\$	23.34												
5/8" Meter - City Tax	\$	12.08	\$	12.16	\$	23.34												
1" Meter - County Tax	\$	30.12	\$	30.32	\$	58.20												
Gallage Charge/MG	\$	2.06	\$	2.07	\$	4.01												
General Service																		
5/8" Meter	\$	12.08	\$	12.16	\$	23.34												
1" Meter	\$	30.12	\$	30.32	\$	58.20												
Gallage Charge/MG	\$	2.06	\$	2.07	\$	4.01												

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

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

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

NOTE: Difference is due to timing differences and index adjustments

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

Florida Public Service Commission

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

Schedule E-2
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Rates after Index filing
Effective dates 7/21/01 - 12/31/01

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

NOTE: Difference is due to timing differences and index adjustments

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Monthly bill</u>	<u>Revenues</u>
Residential						
5/8" Meter - County Ta:	23,994,410	3,222	\$ 4.01	\$ 23.34	\$53.23	\$133,906
5/8" Meter - City Tax	4,175,360	509	\$ 4.01	\$ 23.34	\$56.25	\$22,702
1" Meter - County Tax	31,690	12	\$ 4.01	\$ 58.20	\$68.80	\$476
Total Residential	<u>28,201,460</u>	<u>3,743</u>				<u>\$157,084</u>
General Service						
5/8" Meter	303,970	24	\$ 4.01	\$ 23.34	\$74.18	\$1,500
1" Meter	112,340	12	\$ 4.01	\$ 58.20	\$95.77	\$800
Total General Service	<u>416,310</u>	<u>36</u>				<u>\$2,300</u>
Total Water Revenues	<u>28,617,770</u>	<u>3,779</u>				<u>\$159,384</u>

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,721,781	[a] \$ 56,381	\$ 1,778,162	\$ 1,583,431	\$ 1,625,381	A-5
2	Utility Land & Land Rights	6,713		6,713	6,713	6,713	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	17,432	[b] 179,502	196,934	14,065	42,635	-
5	Less: Accumulated Depreciation	(608,176)	[a] (36,576)	\$ (644,752)	(539,779)	(573,642)	A-9
6	Less: CIAC	(466,708)	[a] (0)	\$ (466,708)	(466,708)	(466,708)	A-12
7	Accumulated Amortization of CIAC	166,118	[a] (35,680)	130,438	151,543	158,830	A-14
8	Allocated Plant	26,262	[c]	26,262	31,400	25,310	-
9	Working Capital Allowance	28,254	[d] 215,998	244,252	244,252	244,252	A-17
10	Total Rate Base	<u>\$ 891,676</u>	<u>\$ 379,624</u>	<u>\$ 1,271,300</u>	<u>\$ 1,024,918</u>	<u>\$ 1,062,772</u>	

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

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

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

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,048,810	[a] \$ (56,382)	\$ 992,428	\$ 979,651	\$ 996,546	A-6
2	Utility Land & Land Rights	10,000		10,000	10,000	10,000	A-6
3	Less: Non-Used & Useful Plant		-	-		-	A-7
4	Construction Work in Progress	485	[b] 52,268	52,753	-	11,042	-
5	Less: Accumulated Depreciation	(342,922)	[a] (37,729)	(305,193)	(305,898)	(323,941)	A-10
6	Less: CIAC	(463,032)	[a] -	(463,032)	(463,032)	(463,032)	A-12
7	Accumulated Amortization of CIAC	125,703	[a] (0)	125,703	112,466	119,079	A-14
9	Allocated Plant	8,202	[c]	8,202	7,473	7,905	-
10	Working Capital Allowance	29,545	[d] 225,865	255,410	255,410	255,410	A-17
11	Total Rate Base	<u>\$ 416,791</u>	<u>\$ 184,022</u>	<u>\$ 676,271</u>	<u>\$ 596,070</u>	<u>\$ 613,009</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

[d] Working Capital using the Balance Sheet approach

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	34,955	34,955	34,955		
3	302.1 Franchises	5,315	5,446	5,426		
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,713	6,713	6,713		
7	304.2 Structures & Improvements	36,403	39,070	38,512		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	220,356	254,857	223,010		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	141,110	166,077	148,296		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	3,200	9,626	3,694		
19	320.3 Water Treatment Equipment	41,328	44,808	42,850		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	16,379	16,379	16,379		
24	330.4 Distr. Reservoirs & Sandpipes	97,271	101,638	99,320		
25	331.4 Transm. & Distribution Mains	457,175	461,938	457,960		
26	333.4 Services	120,514	136,269	125,889		
27	334.4 Meters & Meter Installations	131,306	141,010	137,336		
28	335.4 Hydrants	52,771	55,570	53,418		
29	339.4 Other Plant & Misc. Equipment	1,286	1,996	1,341		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418		
34	341.5 Transportation Equipment	139,876	157,524	148,021		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	14,230	14,307	14,260		
37	344.5 Laboratory Equipment		250	96		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	3,583	3,583	3,583		
40	347.5 Misc Equip (Computer)	3,825	3,437	3,646		
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	71,622	65,972		
42	Total	1,590,144	1,728,494	1,632,094		

0009

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
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	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302.1 Franchises	5,315	5,315	5,446	5,446	5,446	5,446	5,446
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304.2 Structures & Improvements	36,403	38,312	38,312	38,312	38,312	38,312	38,672
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	220,356	220,356	220,356	220,356	220,356	220,356	220,356
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	141,110	141,110	141,110	144,485	145,018	146,139	147,828
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,200	3,200	3,200	3,200	3,200	3,200	3,200
19	320.3 Water Treatment Equipment	41,328	41,328	41,328	42,579	43,114	43,114	43,114
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330.4 Distr. Reservoirs & Sandpipes	97,271	97,889	97,889	98,392	98,392	98,876	98,876
25	331.4 Transm. & Distribution Mains	457,175	457,175	457,175	457,501	457,501	457,501	457,501
26	333.4 Services	120,514	120,739	122,312	122,312	123,406	124,405	125,228
27	334.4 Meters & Meter Installations	131,306	131,306	135,162	135,162	135,162	135,606	135,606
28	335.4 Hydrants	52,771	52,771	52,771	52,771	52,771	53,240	53,240
29	339.4 Other Plant & Misc. Equipment	1,286	1,286	1,286	1,286	1,286	1,286	1,286
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341.5 Transportation Equipment	139,876	139,876	139,876	139,876	139,876	139,876	139,876
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	14,230	14,230	14,230	14,230	14,230	14,230	14,230
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347.5 Misc Equip (Computer)	3,825	3,825	3,825	3,825	3,825	3,825	3,825
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	61,129	61,129	61,129	61,129	61,129	61,129
42	Total	<u>1,590,144</u>	<u>1,592,896</u>	<u>1,598,457</u>	<u>1,603,912</u>	<u>1,606,074</u>	<u>1,609,590</u>	<u>1,612,462</u>

0010

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

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

Schedule A-5
Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302.1 Franchises	5,446	5,446	5,446	5,446	5,446	5,446	5,446
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304.2 Structures & Improvements	38,672	39,070	39,070	39,070	39,070	39,070	38,512
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	220,356	220,356	220,356	220,356	220,356	254,857	223,010
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	148,355	150,907	150,907	151,881	152,915	166,077	148,296
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,200	3,200	3,200	3,200	3,200	9,626	3,694
19	320.3 Water Treatment Equipment	43,114	43,306	43,306	43,306	43,306	44,808	42,850
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330.4 Distr. Reservoirs & Sandpipes	99,537	99,809	99,809	101,135	101,638	101,638	99,320
25	331.4 Transm. & Distribution Mains	457,501	457,501	457,501	457,501	460,000	461,938	457,960
26	333.4 Services	126,517	127,202	128,035	129,478	130,137	136,269	125,889
27	334.4 Meters & Meter Installations	141,010	141,010	141,010	141,010	141,010	141,010	137,336
28	335.4 Hydrants	53,240	53,240	53,240	53,240	55,570	55,570	53,418
29	339.4 Other Plant & Misc. Equipment	1,286	1,286	1,286	1,286	1,286	1,996	1,341
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341.5 Transportation Equipment	157,524	157,524	157,524	157,524	157,524	157,524	148,021
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	14,230	14,307	14,307	14,307	14,307	14,307	14,260
37	344.5 Laboratory Equipment	0	250	250	250	250	250	96
38	345.5 Power Operated Equipment						0	0
39	346.5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347.5 Misc Equip (Computer)	3,437	3,437	3,437	3,437	3,437	3,437	3,646
41	348.5 Other Tangible Plant (Allocated Plant)	71,622	71,622	71,622	71,622	71,622	71,622	65,972
42	Total	<u>1,648,096</u>	<u>1,652,523</u>	<u>1,653,356</u>	<u>1,657,098</u>	<u>1,664,124</u>	<u>1,728,494</u>	<u>1,632,094</u>

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	3,349	3,349	3,349		0
3	352.1 Franchises	0	0	0		0
4	389.1 Other Plant & Misc. Equipment	0	0	0		0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	10,000	10,000	10,000		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364		0
9	361.2 Collection Sewers - Gravity	324,800	325,667	324,867		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	71,880	74,328	72,068		0
12	364.2 Flow Measuring Devices			0		
13	365.2 Flow Measuring Installations			0		
14	389.2 Other Plant & Misc. Equipment			0		
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights			0		
17	354.3 Structures & Improvements			0		
18	370.3 Receiving Wells	136,388	146,305	142,559		0
19	371.3 Pumping Equipment			0		0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	43,205	21,886		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights			0		
23	354.4 Structures & Improvements	30,087	30,087	30,087		0
24	380.4 Treatment & Disposal Equipment	88,697	109,496	90,722		0
25	381.4 Plant Sewers			0		0
26	382.4 Outfall Sewer Lines	0	0	0		0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849		0
28	GENERAL PLANT					
29	353.5 Land & Land Rights			0		0
30	354.5 Structures & Improvements	0	0	0		0
31	390.5 Office Furniture & Equipment	443	443	443		0
32	391.5 Transportation Equipment	43,688	49,200	46,232		0
33	392.5 Stores Equipment			0		0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,454		0
35	394.5 Laboratory Equipment	0	79	30		0
36	395.5 Power Operated Equipment			0		0
37	396.5 Communication Equipment	1,119	1,119	1,119		0
38	397.5 Misc Equip (Computer)	1,195	1,074	1,139		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	35,778	33,379		0
40						
	Total	<u>989,651</u>	<u>1,058,810</u>	<u>1,006,546</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 - Pasco County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-6
Page 2 of 3

Preparer: Steven M. 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) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTAGIBLE PLANT							
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361.2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	324,800	324,800
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	71,880	71,880
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	136,388	136,388	140,369	140,369	140,369	143,812	143,812
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	18,026	18,026	18,026
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380.4 Treatment & Disposal Equipment	88,697	88,697	88,697	89,310	89,310	89,310	89,310
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391.5 Transportation Equipment	43,688	43,688	43,688	43,688	43,688	43,688	43,688
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,445	4,445	4,445	4,445	4,445	4,445
35	394.5 Laboratory Equipment	0	0	0	0	0	0	0
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	1,195	1,195	1,195	1,195	1,195	1,195	1,195
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	31,322	31,322	31,322	31,322	31,322	31,322
40								
	Total	989,651	989,651	993,632	994,246	994,246	997,689	997,689

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3

Preparer: Steven M. Lubertozi

Explanation: Provide the ending balances and average of plant in service 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	INTAGIBLE PLANT							
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT						0	0
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361.2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	325,667	324,867
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	74,328	72,068
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT						0	0
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	143,812	145,412	145,412	145,412	145,412	146,305	142,559
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	43,026	43,205	21,886
21	TREATMENT AND DISPOSAL PLANT						0	0
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380.4 Treatment & Disposal Equipment	89,310	89,310	89,310	89,310	89,310	109,496	90,722
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT						0	0
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391.5 Transportation Equipment	49,200	49,200	49,200	49,200	49,200	49,200	46,232
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,469	4,469	4,469	4,469	4,454
35	394.5 Laboratory Equipment	0	78	78	78	78	79	30
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	1,074	1,074	1,074	1,074	1,074	1,074	1,139
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	35,778	35,778	35,778	35,778	35,778	35,778	33,379
40								
	Total	1,007,536	1,009,238	1,009,238	1,009,238	1,034,238	1,058,810	1,006,546

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(4,028)	(5,036)	(4,532)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT			0		
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(11,950)	(13,088)	(12,511)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(52,732)	(60,070)	(56,401)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Genration Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(58,770)	(62,489)	(61,007)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT			0		
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(187)	(284)	(235)	0.00%	0
19	320.3 Water Treatment Equipment	(18,066)	(19,430)	(18,803)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT			0		
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	(6,899)	(7,395)	(7,147)	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(3,280)	(5,928)	(4,599)	0.00%	0
25	331.4 Transm. & Distribution Mains	(156,257)	(165,933)	(160,830)	0.00%	0
26	333.4 Services	(34,444)	(34,440)	(35,436)	0.00%	0
27	334.4 Meters & Meter Installations	(64,548)	(71,399)	(67,874)	0.00%	0
28	335.4 Hydrants	(17,590)	(17,360)	(17,312)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT			0		
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	(992)	(1,116)	(1,054)	0.00%	0
34	341.5 Transportation Equipment	(76,752)	(106,878)	(90,657)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(6,603)	(6,267)	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(2,951)	(3,421)	(3,186)	0.00%	0
40	347.5 Misc Equipment (Computer)	(3,825)	(3,290)	(3,578)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	(22,328)	(20,526)	0.00%	0
42	Total	<u>(539,778.58)</u>	<u>(608,176.43)</u>	<u>(573,642)</u>		<u>0</u>

0017

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
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	(4,028)	(4,112)	(4,195)	(4,279)	(4,363)	(4,447)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(11,950)	(12,042)	(12,134)	(12,226)	(12,318)	(12,410)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(52,732)	(53,344)	(53,955)	(54,567)	(55,178)	(55,790)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(58,770)	(59,358)	(59,946)	(60,534)	(59,643)	(60,231)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(187)	(195)	(203)	(211)	(219)	(227)
19	320.3 Water Treatment Equipment	(18,066)	(18,222)	(18,379)	(18,536)	(18,693)	(18,849)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	(6,899)	(6,940)	(6,982)	(7,023)	(7,064)	(7,106)
24	330.4 Distr. Reservoirs & Standpipes	(3,280)	(3,499)	(3,717)	(3,936)	(4,155)	(4,374)
25	331.4 Transm. & Distribution Mains	(156,257)	(157,145)	(158,032)	(157,940)	(158,828)	(159,715)
26	333.4 Services	(34,444)	(34,695)	(34,947)	(35,198)	(35,449)	(35,700)
27	334.4 Meters & Meter Installations	(64,548)	(65,096)	(65,643)	(66,190)	(66,737)	(67,284)
28	335.4 Hydrants	(17,598)	(17,688)	(17,786)	(17,883)	(17,981)	(16,672)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	(992)	(1,002)	(1,012)	(1,023)	(1,033)	(1,043)
34	341.5 Transportation Equipment	(76,752)	(76,752)	(76,752)	(76,752)	(76,752)	(76,752)
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(5,935)	(6,032)	(6,130)	(6,227)	(6,324)
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	(2,951)	(2,990)	(3,029)	(3,069)	(3,108)	(3,147)
40	347.5 Misc Equipment (Computer)	(3,825)	(3,825)	(3,825)	(3,825)	(3,825)	(3,825)
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	(18,981)	(18,981)	(18,981)	(18,981)	(18,981)
42	Total	<u>(539,778.58)</u>	<u>(543,509.16)</u>	<u>(547,239.74)</u>	<u>(549,990.32)</u>	<u>(552,241.90)</u>	<u>(554,565.48)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of accumulated depreciation 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	(4,531)	(4,615)	(4,699)	(4,784)	(4,868)	(4,952)	(5,036)	(4,532)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPINO PLANT								
6	303.2 Land & Land Rights								
7	304.2 Structures & Improvements	(12,502)	(12,599)	(12,697)	(12,795)	(12,892)	(12,990)	(13,088)	(12,511)
8	305.2 Collect. & Impound Reservoirs								
9	306.2 Lale, River & Other intakes								
10	307.2 Wells & Springs	(56,401)	(57,013)	(57,624)	(58,236)	(58,847)	(59,459)	(60,070)	(56,401)
11	308.2 Infiltration, Galleries and Tunnels								
12	309.2 Supply Mains								
13	310.2 Power Oenration Equipment								
14	311.2 Pumping Equipment	(60,819)	(61,435)	(62,051)	(62,667)	(63,282)	(61,873)	(62,489)	(61,007)
15	339.2 Other Plant & Misc Equipment								
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								
18	304.3 Structures & Improvements	(235)	(243)	(251)	(260)	(268)	(276)	(284)	(235)
19	320.3 Water Treatment Equipment	(19,006)	(19,169)	(18,776)	(18,939)	(19,103)	(19,266)	(19,430)	(18,803)
20	339.3 Other Plant & Misc. Equipment (Manholes)								
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								
23	304.4 Structures & Improvements	(7,147)	(7,188)	(7,230)	(7,271)	(7,312)	(7,354)	(7,395)	(7,147)
24	330.4 Distr. Reservoirs & Standpipes	(4,593)	(4,815)	(5,038)	(5,260)	(5,483)	(5,705)	(5,928)	(4,599)
25	331.4 Transm. & Distribution Mains	(160,603)	(161,491)	(162,380)	(163,268)	(164,156)	(165,045)	(165,933)	(160,830)
26	333.4 Services	(35,367)	(35,628)	(35,889)	(36,150)	(36,410)	(36,351)	(34,440)	(35,436)
27	334.4 Meters & Meter Installations	(67,831)	(68,396)	(68,961)	(69,526)	(70,091)	(70,656)	(71,399)	(67,874)
28	335.4 Hydrants	(16,769)	(16,868)	(16,966)	(17,065)	(17,163)	(17,262)	(17,360)	(17,312)
29	339.4 Other Plant & Misc. Equipment								
30	GENERAL PLANT								
31	303.5 Land & Land Rights								
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	(1,054)	(1,064)	(1,074)	(1,085)	(1,095)	(1,105)	(1,116)	(1,054)
34	341.5 Transportation Equipment	(76,752)	(106,878)	(106,878)	(106,878)	(106,878)	(106,878)	(106,878)	(90,657)
35	342.5 Stores Equipment								
36	343.5 Tools, Shop & Oarage Equipment	(6,422)	(6,519)	(6,214)	(6,311)	(6,409)	(6,506)	(6,603)	(6,267)
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								
39	346.5 Communication Equipment	(3,186)	(3,225)	(3,265)	(3,304)	(3,343)	(3,382)	(3,421)	(3,186)
40	347.5 Misc Equipment (Computer)	(3,825)	(3,290)	(3,290)	(3,290)	(3,290)	(3,290)	(3,290)	(3,578)
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	(22,328)	(22,328)	(22,328)	(22,328)	(22,328)	(22,328)	(20,526)
42	Total	<u>(557,712.06)</u>	<u>(594,453.53)</u>	<u>(597,298.69)</u>	<u>(601,102.85)</u>	<u>(604,907.01)</u>	<u>(606,366.17)</u>	<u>(608,176.43)</u>	<u>(573,642)</u>

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

Florida Public Service Commission

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

Schedule **A-10**
Page 1 of 3

Preparer: Steven M. Lubertozzi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(1,179)	(1,263)	(1,221)	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	0	0	0	0.00%	0
8	360.2 Collection Sewers - Force	(40,857)	(44,499)	(42,678)	0.00%	0
9	361.2 Collection Sewers - Gravity	(95,884)	(103,096)	(99,490)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(21,183)	(23,073)	(22,128)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(35,984)	(41,557)	(38,736)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(1,877)	(2,477)	(2,177)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	(11,732)	(12,674)	(12,203)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(18,673)	(21,219)	(19,944)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(42,923)	(46,208)	(44,566)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(23,973)	(33,382)	(28,315)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,195)	(1,027)	(1,117)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(10,438)	(12,448)	(11,366)	0.00%	0
40	TOTAL	<u>(305,898)</u>	<u>(342,922)</u>	<u>(323,941)</u>		<u>0</u>

0020

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer: Steven M. Lubertoazi

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351.1 Organization	(1,179)	(1,186)	(1,193)	(1,200)	(1,207)	(1,214)	(1,221)	(1,228)
2	352.1 Franchises	0	0	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
7	360.2 Collection Sewers - Force	(40,857)	(41,160)	(41,464)	(41,767)	(42,071)	(42,374)	(42,678)	(42,981)
8	361.2 Collection Sewers - Gravity	(95,884)	(96,485)	(97,086)	(97,687)	(98,288)	(98,889)	(99,490)	(100,091)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(21,183)	(21,340)	(21,498)	(21,655)	(21,813)	(21,970)	(22,128)	(22,285)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370.3 Receiving Wells	(35,984)	(36,436)	(36,888)	(37,340)	(37,792)	(38,244)	(38,696)	(39,173)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(1,877)	(1,927)	(1,977)	(2,027)	(2,077)	(2,127)	(2,177)	(2,227)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	(11,732)	(11,811)	(11,889)	(11,968)	(12,046)	(12,125)	(12,203)	(12,282)
23	380.4 Treatment & Disposal Equipment	(18,673)	(18,885)	(19,096)	(19,307)	(19,519)	(19,730)	(19,942)	(20,154)
24	381.4 Plant Sewers	0	0	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(42,923)	(43,197)	(43,471)	(43,745)	(44,018)	(44,292)	(44,566)	(44,840)
27	GENERAL PLANT								
28	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391.5 Transportation Equipment	(23,973)	(23,973)	(23,973)	(23,973)	(23,973)	(23,973)	(23,973)	(33,382)
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,027)
38	398.5 Other Tangible Plant Allocated-UIF	(10,438)	(10,438)	(10,438)	(10,438)	(10,438)	(10,438)	(10,438)	(12,448)
39	TOTAL	<u>(305,898)</u>	<u>(308,033)</u>	<u>(310,168)</u>	<u>(312,302)</u>	<u>(314,437)</u>	<u>(316,571)</u>	<u>(318,706)</u>	<u>(332,118)</u>

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

Florida Public Service Commission

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

Schedule A-10

Page 3 of 3

Preparer: Steven M. Lubertozi

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	INTAGIBLE PLANT						
1	351.1 Organization	(1,235)	(1,242)	(1,249)	(1,256)	(1,263)	(1,221)
2	352.1 Franchises	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353.2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0
7	360.2 Collection Sewers - Force	(43,285)	(43,588)	(43,892)	(44,195)	(44,499)	(42,678)
8	361.2 Collection Sewers - Gravity	(100,692)	(101,293)	(101,894)	(102,495)	(103,096)	(99,490)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(22,443)	(22,601)	(22,758)	(22,916)	(23,073)	(22,128)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353.3 Land & Land Rights	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0
17	370.3 Receiving Wells	(39,650)	(40,126)	(40,603)	(41,080)	(41,557)	(38,736)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(2,277)	(2,327)	(2,377)	(2,427)	(2,477)	(2,177)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	(12,360)	(12,438)	(12,517)	(12,595)	(12,674)	(12,203)
23	380.4 Treatment & Disposal Equipment	(20,367)	(20,580)	(20,793)	(21,006)	(21,219)	(19,944)
24	381.4 Plant Sewers	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(45,113)	(45,387)	(45,661)	(45,934)	(46,208)	(44,566)
27	GENERAL PLANT						
28	353.5 Land & Land Rights	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0
31	391.5 Transportation Equipment	(33,382)	(33,382)	(33,382)	(33,382)	(33,382)	(28,315)
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	(1,027)	(1,027)	(1,027)	(1,027)	(1,027)	(1,117)
38	398.5 Other Tangible Plant Allocated-UIF	(12,448)	(12,448)	(12,448)	(12,448)	(12,448)	(11,366)
39	TOTAL	<u>(334,279)</u>	<u>(336,440)</u>	<u>(338,601)</u>	<u>(340,761)</u>	<u>(342,922)</u>	<u>(323,941)</u>

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	422,996	(6,784)	416,212	110,293	526,505	B-3 & B-4
2	Operation & Maintenance	226,035	56,889	282,924		282,924	B-3 & B-5
3	Depreciation	64,149	2,565	66,714		66,714	B-3 & B-13
4	CIAC Amortization	(14,575)	0	(14,575)		(14,575)	B-3
5	PAA Amortization	3,072	(3,072)	0		0	
6	Taxes Other Than Income	55,109	(15)	55,094	4,963	60,057	B-3 & B-15
7	Provision for Income Taxes	<u>38,814</u>	<u>(45,840)</u>	<u>(7,026)</u>	<u>39,636</u>	<u>32,610</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>372,603</u>	<u>10,527</u>	<u>383,131</u>	<u>44,599</u>	<u>427,730</u>	
9	NET OPERATING INCOME	<u>50,393</u>	<u>(17,312)</u>	<u>33,081</u>	<u>65,694</u>	<u>98,775</u>	
11	RATE BASE	<u>891,676</u>		<u>1,271,300</u>		<u>1,062,772</u>	
12	RATE OF RETURN	<u>5.65%</u>		<u>2.60%</u>		<u>9.29%</u>	

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

0040

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	286,769	18,482	305,251	59,118	364,369	B-3 & B-4
2	Operation & Maintenance	236,361	9,675	246,037		246,037	B-3 & B-5
3	Depreciation	30,452	(2,565)	27,887		27,887	B-3 & B-13
4	CIAC Amortization	(13,238)	0	(13,238)		(13,238)	B-3
5	PAA Amortization	701	(701)	0		0	
6	Taxes Other Than Income	24,372	922	25,293	2,660	27,954	B-3 & B-15
7	Provision for Income Taxes	<u>(24,974)</u>	<u>22,480</u>	<u>(2,494)</u>	<u>21,245</u>	<u>18,751</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>253,674</u>	<u>29,811</u>	<u>283,485</u>	<u>23,905</u>	<u>307,390</u>	
9	NET OPERATING INCOME	<u>33,095</u>	<u>(11,329)</u>	<u>21,766</u>	<u>35,213</u>	<u>56,979</u>	
11	RATE BASE	<u>416,791</u>		<u>676,271</u>		<u>613,009</u>	
12	RATE OF RETURN	<u>7.94%</u>		<u>3.22%</u>		<u>9.29%</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 - Pasco 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.				
		(\$6,784)		18,482	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>6,784</u>	<u>0</u>	<u>18,482</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		110,293		59,118
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>110,293</u>	<u>0</u>	<u>59,118</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	19,246		6,011	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	35,309		11,028	
7	Additional costs for monthly billing	0		0	
8	Pension and other Benefits are adjusted to reflect salary adjustments.	(1,422)		(8,537)	
9	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	3,756		1,173	
10	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>56,889</u>	<u>0</u>	<u>9,675</u>	<u>0</u>
11	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2,565		(2,565)	
12	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
13	To properly negate the effect of PAA amortization for regulatory purposes.	(3,072)		(701)	
14	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	(15)	4,963	922	2,660
15	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(45,840)	39,636	22,480	21,245
16	Total Operating Expense Adjustments	<u>10,527</u>	<u>44,599</u>	<u>29,811</u>	<u>23,905</u>
17	Total Adjustments to Net Operating Income	<u>(17,312)</u>	<u>65,694</u>	<u>(11,329)</u>	<u>35,213</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	755,394	45.10%	8.73%	3.94%
2	Short-Term Debt	138,113	8.24%	3.01%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	764,513	45.62%	11.06%	5.05%
5	Customer Deposits	14,973	0.89%	6.00%	0.05%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.17%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>1,675,781</u>	<u>100.00%</u>		<u>9.29%</u>

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

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

0067

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

Florida Public Service Commission

Company: Parent Company Utilities, Inc.
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
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	(71,721,529)	45.56%	755,394	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(13,117,772)	8.33%	138,113	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,764	69,945,301	73,349,304	(72,584,791)	46.11%	764,513	
5	Customer Deposits	75,970	66,345	72,664	(57,691)	0.00%	14,973	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	1,730	3,846	2,788	0	0.00%	2,788	
9	Other (Explain)		0	0	0	0.00%	0	
10	Total	<u>170,271,464</u>	<u>150,032,492</u>	<u>159,157,563</u>	<u>(157,481,783)</u>	<u>100.00%</u>	<u>\$1,675,781</u>	

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

0068

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule D-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Not applicable.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-4
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Thirteen Mth Average Amt Outstanding 12/31/01	(4) Effective Cost Rate
1	American National	79,699	⁽¹⁾	7,255,885	1.098%
2	Bank of America	318,696	⁽¹⁾	6,000,000	5.312%
	Total	<u>398,395</u>		<u>13,255,885</u>	<u>3.01%</u>

Recap Schedules: A-19, D-2

(1) Various maturity Dates - See schedule 0070A

0070

Utilities, Inc.

<u>Amount</u> <u>Outstanding</u>	<u>Date Due</u>
<u>Bank of America</u>	
4,500,000.00	1/5/02
6,500,000.00	2/28/02
<u>11,000,000.00</u>	

American National Bank

801,000.00	12/31/01
2,500,000.00	1/3/02
2,000,000.00	2/5/02
1,500,000.00	1/31/02
2,000,000.00	1/18/02
1,000,000.00	1/25/02
3,000,000.00	2/1/02
<u>12,801,000.00</u>	

0070A

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	0	45,048	0	9,787	486,185	495,972	9.42%
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	0	135,875	0	18,937	925,258	944,194	9.32%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0	0	952,096	0	75,605	3,452,200	3,527,805	8.81%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	66,000,000	15,000,000	0.00%	0	58,471	0	27,660	1,180,500	1,208,160	8.09%
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	0	0	0				
8	Bank Debt											
	Total		<u>132,345,623</u>	<u>71,922,546</u>	<u>2,500,000</u>	<u>0</u>	<u>1,191,490</u>	<u>0</u>	<u>131,989</u>	<u>6,044,142</u>	<u>6,176,131</u>	8.73%

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

0071

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Preparer: Steven M. Lubertozzi

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Other Long Term Debt - 8.1% to 9.5% promissory note payable to bank through 2017		345,623	345,623	0	0	0	0	0	0	27,995	27,995	8.10%

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

0072

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

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

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	Water			Sewer		
	(2) Pre-Index Bimonthly Rates	(3) Index Adjusted Bimonthly Rates	(4) Proposed Bimonthly Rates	(5) Pre-Index Bimonthly Rates	(6) Index Adjusted Bimonthly Rates	(7) Proposed Bimonthly Rates
Residential						
<u>Wis-Bar</u>						
5/8" Meter	\$ 15.56	\$ 15.56	\$ 12.38	\$ 10.98	\$ 10.98	\$ 12.95
5/8" Meter (Water-629)				\$ 10.98	\$ 10.98	\$ 12.95
5/8" Meter Multi				\$ 7.32	\$ 7.32	\$ 12.95
Gallonge Charge	\$ 1.89	\$ 1.89	\$ 1.10			
<u>Buena Vista</u>						
5/8" Meter	\$ 8.88	\$ 8.88	\$ 12.38			
Gallonge Charge	0.43	0.43	\$ 1.10			
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	\$ 7.85	\$ 7.95	\$ 12.38	\$ 10.25	\$ 10.36	\$ 12.95
Gallonge Charge	\$ 1.49	\$ 1.51	\$ 1.10	\$ 7.72	\$ 7.80	\$ 8.26
<u>Orangewood</u>						
5/8" Meter	\$ 18.76	\$ 19.00	\$ 12.38			
1" Meter	\$ 46.93	\$ 47.54	\$ 588.55			
Gallonge Charge	\$ 1.09	\$ 1.10	\$ 1.10			
General Service						
<u>Orangewood</u>						
5/8" Meter	\$ 18.76	\$ 19.00	\$ 12.38			
1" Meter	\$ 46.93	\$ 47.54	\$ 588.55			
2" Meter	\$ 150.11	\$ 152.05	\$ 1,882.38			
1.5" Meter	\$ 93.81	\$ 95.02	\$ 118.70			
4" Meter	\$ 469.07	\$ 475.12	\$ 5,881.99			
5/8" Meter Irrigation	\$ 18.76	\$ 19.00	\$ 12.38			
1.5" Meter Irrigation	\$ 93.81	\$ 95.02	\$ 1,176.35			
Gallonge Charge/MG	\$ 1.09	\$ 1.10	\$ 1.10			
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	\$ 7.85	\$ 7.95	\$ 12.38	\$ 10.25	\$ 10.36	\$ 12.95
1" Meter	\$ 19.66	\$ 19.91	\$ 588.55	\$ 25.63	\$ 25.90	\$ 335.41
2" Meter	\$ 62.89	\$ 63.70	\$ 118.70	\$ 82.02	\$ 82.90	\$ 1,073.56
Gallonge Charge	\$ 1.49	\$ 1.51	\$ 1.10	\$ 8.08	\$ 8.17	\$ 8.26

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

Schedule E-2
 Page 1 of 6

Preparer: Steven M. Lubertozzi

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

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

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

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

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

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

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

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

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

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	15.56	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	8.88	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.51	\$ 7.95	11.16	\$110,748
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.10	\$ 19.00	23.80	\$93,934
1" Meter	94,250	24	\$ 1.10	\$ 47.54	51.86	\$674
Total Residential	100,293,133	31,163				\$346,029
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.10	\$ 19.00	23.31	\$2,817
1" Meter	1,306,797	84	\$ 1.10	\$ 47.54	64.65	\$3,434
2" Meter	101,900	12	\$ 1.10	\$ 152.05	161.39	\$1,024
1.5" Meter	312,100	12	\$ 1.10	\$ 95.02	123.63	\$913
4" Meter	0	0	\$ 1.10	\$ 475.12		\$0
5/8" Meter Irrigation	0	0	\$ 1.10	\$ 19.00		\$0
1.5" Meter Irrigation	0	0	\$ 1.10	\$ 95.02		\$0
Total General Service	2,520,259	312				\$8,188
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.51	\$ 7.95	86.91	\$5,667
1" Meter	308,270	24	\$ 1.51	\$ 19.91	39.31	\$943
2" Meter	20,896,040	240	\$ 1.51	\$ 63.70	195.17	\$46,841
Total Commercial	24,613,780	329				\$53,451
Total Water Revenues	127,427,172	31,804				\$407,668
				Misc Serv. Revenue		8,544
				Total Revenue		\$416,212
				Total Booked Revenue		\$422,996
				Difference		(\$6,784)

0076

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 6

Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Water Revenues.

<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>
<u>Residential</u>						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.10	\$ 12.38	12.38	\$19,733
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$ 1.10	\$ 12.38	12.38	\$161,542
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.10	\$ 12.38	14.72	\$146,077
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.10	\$ 12.38	17.18	\$72,187
1" Meter	94,250	24	\$ 1.10	\$ 588.55	592.86	\$7,166
Total Residential	100,293,133	31,163				\$406,705
<u>General Service</u>						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.10	\$ 12.38	16.69	\$2,142
1" Meter	1,306,797	84	\$ 1.10	\$ 588.55	605.66	\$26,156
2" Meter	101,900	12	\$ 1.10	\$1,882.38	1,891.72	\$11,406
1.5" Meter	312,100	12	\$ 1.10	\$ 118.70	147.31	\$1,056
4" Meter	0	0	\$ 1.10	\$5,881.99		\$0
5/8" Meter Irrigation	0	0	\$ 1.10	\$ 12.38		\$0
1.5" Meter Irrigation	0	0	\$ 1.10	\$1,176.35		\$0
Total General Service	2,520,259	312				\$40,760
<u>Commercial</u>						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.10	\$ 12.38	69.90	\$4,558
1" Meter	308,270	24	\$ 1.10	\$ 588.55	602.67	\$14,464
2" Meter	20,896,040	240	\$ 1.10	\$ 118.70	214.47	\$51,474
Total Commercial	24,613,780	329				70,496
Total Water Revenues	127,427,172	31,804				\$517,961

0077

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

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

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

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

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

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

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

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

0078

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

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

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

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

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

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

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

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 6 of 6

Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Sewer Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	12.95	12.95	\$20,452
5/8" Meter (Water-629)	0	321	0.00	12.95	12.95	\$4,154
5/8" Meter Multi	0	36	0.00	12.95	12.95	\$466
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	8.26	12.95	31.13	\$308,986
Total Residential	21,845,303	11,862				\$334,058
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.26	12.95	12.95	\$67
1" Meter	308,270	24	8.26	335.41	441.50	\$10,596
2" Meter	635,910	12	8.26	1,073.56	1,511.27	\$18,135
Total Commercial	944,180	41				28,798
Total Sewer Revenues	22,789,483	11,903				362,856

Billing Analysis

Florida Public Service Commission

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

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

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed {(1) X (2)}	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor {(1)X(6)÷(5)}	(8) Percentage of Total
0	17	17	0	0	48	0	0.00%
1,000	1	18	1,000	1,000	47	48,000	0.03%
2,000	2	20	4,000	5,000	45	95,000	0.15%
3,000	2	22	6,000	11,000	43	140,000	0.32%
4,000	1	23	4,000	15,000	42	183,000	0.44%
5,000	2	25	10,000	25,000	40	225,000	0.73%
6,000	3	28	18,000	43,000	37	265,000	1.26%
7,000	1	29	7,000	50,000	36	302,000	1.47%
8,000	0	29	0	50,000	36	338,000	1.47%
9,000	1	30	9,000	59,000	35	374,000	1.73%
10,000	1	31	10,000	69,000	34	409,000	2.02%
11,000	1	32	11,000	80,000	33	443,000	2.35%
12,000	0	32	0	80,000	33	476,000	2.35%
13,000	0	32	0	80,000	33	509,000	2.35%
14,000	1	33	14,000	94,000	32	542,000	2.76%
15,000	0	33	0	94,000	32	574,000	2.76%
16,000	1	34	16,000	110,000	31	606,000	3.22%
17,000	2	36	34,000	144,000	29	637,000	4.22%
18,000	1	37	18,000	162,000	28	666,000	4.75%
19,000	1	38	19,000	181,000	27	694,000	5.31%
20,000	0	38	0	181,000	27	721,000	5.31%
21,000	0	38	0	181,000	27	748,000	5.31%
22,000	0	38	0	181,000	27	775,000	5.31%
23,000	1	39	23,000	204,000	26	802,000	5.98%
24,000	0	39	0	204,000	26	828,000	5.98%
25,000	1	40	25,000	229,000	25	854,000	6.71%
26,000	0	40	0	229,000	25	879,000	6.71%
27,000	0	40	0	229,000	25	904,000	6.71%
28,000	1	41	28,000	257,000	24	929,000	7.53%
29,000	0	41	0	257,000	24	953,000	7.53%
30,000	0	41	0	257,000	24	977,000	7.53%
31,000	0	41	0	257,000	24	1,001,000	7.53%
32,000	0	41	0	257,000	24	1,025,000	7.53%
33,000	0	41	0	257,000	24	1,049,000	7.53%
34,000	0	41	0	257,000	24	1,073,000	7.53%
35,000	0	41	0	257,000	24	1,097,000	7.53%
36,000	1	42	36,000	293,000	23	1,121,000	8.59%
37,000	0	42	0	293,000	23	1,144,000	8.59%
38,000	1	43	38,000	331,000	22	1,167,000	9.70%
39,000	0	43	0	331,000	22	1,189,000	9.70%
40,000	0	43	0	331,000	22	1,211,000	9.70%
41,000	0	43	0	331,000	22	1,233,000	9.70%
42,000	0	43	0	331,000	22	1,255,000	9.70%
43,000	0	43	0	331,000	22	1,277,000	9.70%
44,000	0	43	0	331,000	22	1,299,000	9.70%
45,000	0	43	0	331,000	22	1,321,000	9.70%
46,000	1	44	46,000	377,000	21	1,343,000	11.05%
47,000	0	44	0	377,000	21	1,364,000	11.05%

0095

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

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

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed {1} X {2}	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [({1}X{6})+{5}]	(8) Percentage of Total
48,000	0	44	0	377,000	21	1,385,000	11.05%
49,000	0	44	0	377,000	21	1,406,000	11.05%
50,000	1	45	50,000	427,000	20	1,427,000	12.52%
51,000	0	45	0	427,000	20	1,447,000	12.52%
52,000	0	45	0	427,000	20	1,467,000	12.52%
53,000	0	45	0	427,000	20	1,487,000	12.52%
54,000	0	45	0	427,000	20	1,507,000	12.52%
55,000	1	46	55,000	482,000	19	1,527,000	14.13%
56,000	1	47	56,000	538,000	18	1,546,000	15.77%
57,000	0	47	0	538,000	18	1,564,000	15.77%
58,000	1	48	58,000	596,000	17	1,582,000	17.47%
59,000	0	48	0	596,000	17	1,599,000	17.47%
60,000	0	48	0	596,000	17	1,616,000	17.47%
61,000	0	48	0	596,000	17	1,633,000	17.47%
62,000	1	49	62,000	658,000	16	1,650,000	19.29%
63,000	0	49	0	658,000	16	1,666,000	19.29%
64,000	0	49	0	658,000	16	1,682,000	19.29%
65,000	0	49	0	658,000	16	1,698,000	19.29%
66,000	0	49	0	658,000	16	1,714,000	19.29%
67,000	1	50	67,000	725,000	15	1,730,000	21.25%
68,000	0	50	0	725,000	15	1,745,000	21.25%
69,000	1	51	69,000	794,000	14	1,760,000	23.28%
70,000	0	51	0	794,000	14	1,774,000	23.28%
71,000	0	51	0	794,000	14	1,788,000	23.28%
72,000	0	51	0	794,000	14	1,802,000	23.28%
73,000	0	51	0	794,000	14	1,816,000	23.28%
74,000	0	51	0	794,000	14	1,830,000	23.28%
75,000	0	51	0	794,000	14	1,844,000	23.28%
76,000	0	51	0	794,000	14	1,858,000	23.28%
77,000	0	51	0	794,000	14	1,872,000	23.28%
78,000	0	51	0	794,000	14	1,886,000	23.28%
79,000	0	51	0	794,000	14	1,900,000	23.28%
80,000	0	51	0	794,000	14	1,914,000	23.28%
81,000	0	51	0	794,000	14	1,928,000	23.28%
82,000	0	51	0	794,000	14	1,942,000	23.28%
83,000	0	51	0	794,000	14	1,956,000	23.28%
84,000	0	51	0	794,000	14	1,970,000	23.28%
85,000	0	51	0	794,000	14	1,984,000	23.28%
86,000	0	51	0	794,000	14	1,998,000	23.28%
87,000	0	51	0	794,000	14	2,012,000	23.28%
88,000	0	51	0	794,000	14	2,026,000	23.28%
89,000	0	51	0	794,000	14	2,040,000	23.28%
90,000	0	51	0	794,000	14	2,054,000	23.28%
91,000	0	51	0	794,000	14	2,068,000	23.28%
92,000	0	51	0	794,000	14	2,082,000	23.28%
93,000	0	51	0	794,000	14	2,096,000	23.28%
94,000	0	51	0	794,000	14	2,110,000	23.28%
95,000	0	51	0	794,000	14	2,124,000	23.28%
96,000	0	51	0	794,000	14	2,138,000	23.28%
0095A							
97,000	0	51	0	794,000	14	2,152,000	23.28%
98,000	0	51	0	794,000	14	2,166,000	23.28%
99,000	0	51	0	794,000	14	2,180,000	23.28%
100,000	0	51	0	794,000	14	2,194,000	23.28%
101,000	0	51	0	794,000	14	2,208,000	23.28%
102,000	0	51	0	794,000	14	2,222,000	23.28%
103,000	0	51	0	794,000	14	2,236,000	23.28%
104,000	0	51	0	794,000	14	2,250,000	23.28%
105,000	0	51	0	794,000	14	2,264,000	23.28%
106,000	0	51	0	794,000	14	2,278,000	23.28%
107,000	0	51	0	794,000	14	2,292,000	23.28%
108,000	0	51	0	794,000	14	2,306,000	23.28%
109,000	0	51	0	794,000	14	2,320,000	23.28%
110,000	0	51	0	794,000	14	2,334,000	23.28%
111,000	0	51	0	794,000	14	2,348,000	23.28%

Billing Analysis

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor $\frac{(1)X(6)}{(5)}$	Percentage of Total
112,000	0	51	0	794,000	14	2,362,000	23.28%
113,000	1	52	113,000	907,000	13	2,376,000	26.59%
114,000	0	52	0	907,000	13	2,389,000	26.59%
115,000	0	52	0	907,000	13	2,402,000	26.59%
116,000	0	52	0	907,000	13	2,415,000	26.59%
117,000	0	52	0	907,000	13	2,428,000	26.59%
118,000	0	52	0	907,000	13	2,441,000	26.59%
119,000	0	52	0	907,000	13	2,454,000	26.59%
120,000	0	52	0	907,000	13	2,467,000	26.59%
121,000	0	52	0	907,000	13	2,480,000	26.59%
122,000	0	52	0	907,000	13	2,493,000	26.59%
123,000	0	52	0	907,000	13	2,506,000	26.59%
124,000	0	52	0	907,000	13	2,519,000	26.59%
125,000	0	52	0	907,000	13	2,532,000	26.59%
126,000	0	52	0	907,000	13	2,545,000	26.59%
127,000	0	52	0	907,000	13	2,558,000	26.59%
128,000	0	52	0	907,000	13	2,571,000	26.59%
129,000	0	52	0	907,000	13	2,584,000	26.59%
130,000	0	52	0	907,000	13	2,597,000	26.59%
131,000	0	52	0	907,000	13	2,610,000	26.59%
132,000	0	52	0	907,000	13	2,623,000	26.59%
133,000	0	52	0	907,000	13	2,636,000	26.59%
134,000	0	52	0	907,000	13	2,649,000	26.59%
135,000	0	52	0	907,000	13	2,662,000	26.59%
136,000	0	52	0	907,000	13	2,675,000	26.59%
137,000	0	52	0	907,000	13	2,688,000	26.59%
138,000	0	52	0	907,000	13	2,701,000	26.59%
139,000	0	52	0	907,000	13	2,714,000	26.59%
140,000	0	52	0	907,000	13	2,727,000	26.59%
141,000	0	52	0	907,000	13	2,740,000	26.59%
142,000	0	52	0	907,000	13	2,753,000	26.59%
143,000	1	53	143,000	1,050,000	12	2,766,000	30.78%
144,000	0	53	0	1,050,000	12	2,778,000	30.78%
145,000	0	53	0	1,050,000	12	2,790,000	30.78%

0095B

Billing Analysis

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
146,000	0	53	0	1,050,000	12	2,802,000	30.78%
147,000	0	53	0	1,050,000	12	2,814,000	30.78%
148,000	0	53	0	1,050,000	12	2,826,000	30.78%
149,000	0	53	0	1,050,000	12	2,838,000	30.78%
150,000	1	54	150,000	1,200,000	11	2,850,000	35.18%
151,000	1	55	151,000	1,351,000	10	2,861,000	39.61%
152,000	0	55	0	1,351,000	10	2,871,000	39.61%
153,000	1	56	153,000	1,504,000	9	2,881,000	44.09%
154,000	0	56	0	1,504,000	9	2,890,000	44.09%
155,000	0	56	0	1,504,000	9	2,899,000	44.09%
156,000	0	56	0	1,504,000	9	2,908,000	44.09%
157,000	0	56	0	1,504,000	9	2,917,000	44.09%
158,000	0	56	0	1,504,000	9	2,926,000	44.09%
159,000	0	56	0	1,504,000	9	2,935,000	44.09%
160,000	0	56	0	1,504,000	9	2,944,000	44.09%
161,000	0	56	0	1,504,000	9	2,953,000	44.09%
162,000	0	56	0	1,504,000	9	2,962,000	44.09%
163,000	0	56	0	1,504,000	9	2,971,000	44.09%
164,000	1	57	164,000	1,668,000	8	2,980,000	48.90%
165,000	0	57	0	1,668,000	8	2,988,000	48.90%
166,000	0	57	0	1,668,000	8	2,996,000	48.90%
167,000	1	58	167,000	1,835,000	7	3,004,000	53.80%
168,000	0	58	0	1,835,000	7	3,011,000	53.80%
169,000	0	58	0	1,835,000	7	3,018,000	53.80%
170,000	0	58	0	1,835,000	7	3,025,000	53.80%
171,000	0	58	0	1,835,000	7	3,032,000	53.80%
172,000	0	58	0	1,835,000	7	3,039,000	53.80%
173,000	0	58	0	1,835,000	7	3,046,000	53.80%
174,000	0	58	0	1,835,000	7	3,053,000	53.80%
175,000	1	59	175,000	2,010,000	6	3,060,000	58.93%
176,000	0	59	0	2,010,000	6	3,066,000	58.93%
177,000	0	59	0	2,010,000	6	3,072,000	58.93%
178,000	0	59	0	2,010,000	6	3,078,000	58.93%
179,000	0	59	0	2,010,000	6	3,084,000	58.93%
180,000	0	59	0	2,010,000	6	3,090,000	58.93%
181,000	0	59	0	2,010,000	6	3,096,000	58.93%
182,000	0	59	0	2,010,000	6	3,102,000	58.93%
183,000	0	59	0	2,010,000	6	3,108,000	58.93%
184,000	0	59	0	2,010,000	6	3,114,000	58.93%
185,000	0	59	0	2,010,000	6	3,120,000	58.93%
186,000	0	59	0	2,010,000	6	3,126,000	58.93%
187,000	0	59	0	2,010,000	6	3,132,000	58.93%
188,000	0	59	0	2,010,000	6	3,138,000	58.93%
189,000	0	59	0	2,010,000	6	3,144,000	58.93%
190,000	0	59	0	2,010,000	6	3,150,000	58.93%
191,000	0	59	0	2,010,000	6	3,156,000	58.93%
192,000	0	59	0	2,010,000	6	3,162,000	58.93%
193,000	0	59	0	2,010,000	6	3,168,000	58.93%
194,000	0	59	0	2,010,000	6	3,174,000	58.93%
195,000	0	59	0	2,010,000	6	3,180,000	58.93%
196,000	0	59	0	2,010,000	6	3,186,000	58.93%
197,000	0	59	0	2,010,000	6	3,192,000	58.93%
198,000	0	59	0	2,010,000	6	3,198,000	58.93%
206,000	1	60	206,000	2,216,000	5	3,246,000	64.97%
209,000	1	61	209,000	2,425,000	4	3,261,000	71.09%
221,000	1	62	221,000	2,646,000	3	3,309,000	77.57%
225,000	1	63	225,000	2,871,000	2	3,321,000	84.17%
267,000	1	64	267,000	3,138,000	1	3,405,000	92.00%
273,000	1	65	273,000	3,411,000	0	3,411,000	100.00%
	65	65	3,411,000	3,411,000	0	3,411,000	

Data recorded for 5/8" meter commercial water customers. (62602)

0095C

Billing Analysis

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Schedule E-14

Docket No.: 020071-WS

Page ___ of 42

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Luberto

Historical Projected

Water Sewer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]÷(5)	Percentage of Total
0	15	15	0	0	225	0	0.00%
1,000	5	20	5,000	5,000	220	224,800	0.02%
2,000	4	24	8,000	13,000	216	444,600	0.06%
3,000	1	25	3,000	16,000	215	660,400	0.08%
4,000	0	25	0	16,000	215	875,200	0.08%
5,000	0	25	0	16,000	215	1,090,000	0.08%
6,000	1	26	6,000	22,000	214	1,304,800	0.11%
7,000	1	27	7,000	29,000	213	1,518,600	0.14%
8,000	0	27	0	29,000	213	1,731,400	0.14%
9,000	1	28	9,000	38,000	212	1,944,200	0.18%
10,000	2	30	20,000	58,000	210	2,156,000	0.28%
11,000	1	31	11,000	69,000	209	2,365,800	0.33%
12,000	0	31	0	69,000	209	2,574,600	0.33%
13,000	1	32	13,000	82,000	208	2,783,400	0.39%
14,000	4	36	56,000	138,000	204	2,991,200	0.66%
15,000	0	36	0	138,000	204	3,195,000	0.66%
16,000	0	36	0	138,000	204	3,398,800	0.66%
17,000	0	36	0	138,000	204	3,602,600	0.66%
18,000	0	36	0	138,000	204	3,806,400	0.66%
19,000	1	37	19,000	157,000	203	4,010,200	0.75%
20,000	1	38	20,000	177,000	202	4,213,000	0.85%
21,000	3	41	63,000	240,000	199	4,414,800	1.15%
22,000	0	41	0	240,000	199	4,613,600	1.15%
23,000	0	41	0	240,000	199	4,812,400	1.15%
24,000	1	42	24,000	264,000	198	5,011,200	1.27%
25,000	1	43	25,000	289,000	197	5,209,000	1.39%
26,000	0	43	0	289,000	197	5,405,800	1.39%
27,000	1	44	27,000	316,000	196	5,602,600	1.52%
28,000	2	46	56,000	372,000	194	5,798,400	1.78%
29,000	0	46	0	372,000	194	5,992,200	1.78%
30,000	1	47	30,000	402,000	193	6,186,000	1.93%
31,000	1	48	31,000	433,000	192	6,378,800	2.08%
32,000	1	49	32,000	465,000	191	6,570,600	2.23%
33,000	3	52	99,000	564,000	188	6,761,400	2.71%
34,000	0	52	0	564,000	188	6,949,200	2.71%
35,000	0	52	0	564,000	188	7,137,000	2.71%
36,000	2	54	72,000	636,000	186	7,324,800	3.05%
37,000	1	55	37,000	673,000	185	7,510,600	3.23%
38,000	2	57	76,000	749,000	183	7,695,400	3.59%
39,000	3	60	117,000	866,000	180	7,878,200	4.15%
40,000	2	62	80,000	946,000	178	8,058,000	4.54%
41,000	1	63	41,000	987,000	177	8,235,800	4.74%
42,000	3	66	126,000	1,113,000	174	8,412,600	5.34%
43,000	3	69	129,000	1,242,000	171	8,586,400	5.96%
44,000	2	71	88,000	1,330,000	169	8,757,200	6.38%
45,000	1	72	45,000	1,375,000	168	8,926,000	6.60%
46,000	3	75	138,000	1,513,000	165	9,093,800	7.26%

0097

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page __ of 42

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor $\frac{[(1)X(6)]+(5)}{[(1)X(6)]+(5)}$	Percentage of Total
47,000	0	75	0	1,513,000	165	9,258,600	7.26%
48,000	0	75	0	1,513,000	165	9,423,400	7.26%
49,000	3	78	147,000	1,660,000	162	9,588,200	7.96%
50,000	3	81	150,000	1,810,000	159	9,750,000	8.68%
51,000	3	84	153,000	1,963,000	156	9,908,800	9.42%
52,000	3	87	156,000	2,119,000	153	10,064,600	10.17%
53,000	2	89	106,000	2,225,000	151	10,217,400	10.68%
54,000	0	89	0	2,225,000	151	10,368,200	10.68%
55,000	4	93	220,000	2,445,000	147	10,519,000	11.73%
56,000	3	96	168,000	2,613,000	144	10,665,800	12.54%
57,000	2	98	114,000	2,727,000	142	10,809,600	13.08%
58,000	0	98	0	2,727,000	142	10,951,400	13.08%
59,000	3	101	177,000	2,904,000	139	11,093,200	13.93%
60,000	4	105	240,000	3,144,000	135	11,232,000	15.08%
61,000	1	106	61,000	3,205,000	134	11,366,800	15.38%
62,000	0	106	0	3,205,000	134	11,500,600	15.38%
63,000	2	108	126,000	3,331,000	132	11,634,400	15.98%
64,000	1	109	64,000	3,395,000	131	11,766,200	16.29%
65,000	0	109	0	3,395,000	131	11,897,000	16.29%
66,000	1	110	66,000	3,461,000	130	12,027,800	16.61%
67,000	3	113	201,000	3,662,000	127	12,157,600	17.57%
68,000	1	114	68,000	3,730,000	126	12,284,400	17.90%
69,000	2	116	138,000	3,868,000	124	12,410,200	18.56%
70,000	3	119	210,000	4,078,000	121	12,534,000	19.57%
71,000	1	120	71,000	4,149,000	120	12,654,800	19.91%
72,000	1	121	72,000	4,221,000	119	12,774,600	20.25%
73,000	2	123	146,000	4,367,000	117	12,893,400	20.95%
74,000	1	124	74,000	4,441,000	116	13,010,200	21.31%
75,000	2	126	150,000	4,591,000	114	13,126,000	22.03%
76,000	0	126	0	4,591,000	114	13,239,800	22.03%
77,000	2	128	154,000	4,745,000	112	13,353,600	22.77%
78,000	0	128	0	4,745,000	112	13,465,400	22.77%
79,000	0	128	0	4,745,000	112	13,577,200	22.77%
80,000	0	128	0	4,745,000	112	13,689,000	22.77%
81,000	0	128	0	4,745,000	112	13,800,800	22.77%
82,000	0	128	0	4,745,000	112	13,912,600	22.77%
83,000	2	130	166,000	4,911,000	110	14,024,400	23.56%
84,000	2	132	168,000	5,079,000	108	14,134,200	24.37%
85,000	1	133	85,000	5,164,000	107	14,242,000	24.78%
86,000	1	134	86,000	5,250,000	106	14,348,800	25.19%
87,000	2	136	174,000	5,424,000	104	14,454,600	26.02%
88,000	1	137	88,000	5,512,000	103	14,558,400	26.45%
89,000	4	141	356,000	5,868,000	99	14,661,200	28.15%
90,000	2	143	180,000	6,048,000	97	14,760,000	29.02%
91,000	2	145	182,000	6,230,000	95	14,856,800	29.89%
92,000	1	146	92,000	6,322,000	94	14,951,600	30.33%
93,000	3	149	279,000	6,601,000	91	15,045,400	31.67%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page ___ of 42

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
94,000	4	153	376,000	6,977,000	87	15,136,200	33.47%
95,000	1	154	95,000	7,072,000	86	15,223,000	33.93%
96,000	2	156	192,000	7,264,000	84	15,308,800	34.85%
97,000	2	158	194,000	7,458,000	82	15,392,600	35.78%
98,000	0	158	0	7,458,000	82	15,474,400	35.78%
99,000	1	159	99,000	7,557,000	81	15,556,200	36.26%
100,000	0	159	0	7,557,000	81	15,637,000	36.26%
101,000	1	160	101,000	7,658,000	80	15,717,800	36.74%
102,000	0	160	0	7,658,000	80	15,797,600	36.74%
103,000	0	160	0	7,658,000	80	15,877,400	36.74%
104,000	1	161	104,000	7,762,000	79	15,957,200	37.24%
105,000	1	162	105,000	7,867,000	78	16,036,000	37.74%
106,000	1	163	106,000	7,973,000	77	16,113,800	38.25%
107,000	1	164	107,000	8,080,000	76	16,190,600	38.77%
108,000	1	165	108,000	8,188,000	75	16,266,400	39.28%
109,000	1	166	109,000	8,297,000	74	16,341,200	39.81%
110,000	1	167	110,000	8,407,000	73	16,415,000	40.34%
111,000	1	168	111,000	8,518,000	72	16,487,800	40.87%
112,000	2	170	224,000	8,742,000	70	16,559,600	41.94%
113,000	3	173	339,000	9,081,000	67	16,629,400	43.57%
114,000	0	173	0	9,081,000	67	16,696,200	43.57%
115,000	1	174	115,000	9,196,000	66	16,763,000	44.12%
116,000	1	175	116,000	9,312,000	65	16,828,800	44.68%
117,000	0	175	0	9,312,000	65	16,893,600	44.68%
118,000	0	175	0	9,312,000	65	16,958,400	44.68%
119,000	2	177	238,000	9,550,000	63	17,023,200	45.82%
120,000	1	178	120,000	9,670,000	62	17,086,000	46.39%
121,000	1	179	121,000	9,791,000	61	17,147,800	46.98%
122,000	1	180	122,000	9,913,000	60	17,208,600	47.56%
123,000	2	182	246,000	10,159,000	58	17,268,400	48.74%
124,000	1	183	124,000	10,283,000	57	17,326,200	49.34%
125,000	2	185	250,000	10,533,000	55	17,383,000	50.54%
126,000	0	185	0	10,533,000	55	17,437,800	50.54%
127,000	2	187	254,000	10,787,000	53	17,492,600	51.75%
128,000	0	187	0	10,787,000	53	17,545,400	51.75%
129,000	1	188	129,000	10,916,000	52	17,598,200	52.37%
130,000	0	188	0	10,916,000	52	17,650,000	52.37%
131,000	0	188	0	10,916,000	52	17,701,800	52.37%
132,000	1	189	132,000	11,048,000	51	17,753,600	53.01%
133,000	2	191	266,000	11,314,000	49	17,804,400	54.28%
134,000	0	191	0	11,314,000	49	17,853,200	54.28%
135,000	0	191	0	11,314,000	49	17,902,000	54.28%
136,000	1	192	136,000	11,450,000	48	17,950,800	54.94%
137,000	2	194	274,000	11,724,000	46	17,998,600	56.25%
138,000	2	196	276,000	12,000,000	44	18,044,400	57.57%
139,000	0	196	0	12,000,000	44	18,088,200	57.57%
140,000	0	196	0	12,000,000	44	18,132,000	57.57%

0097B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page ___ of 42

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]÷(5)]	Percentage of Total
141,000	1	197	141,000	12,141,000	43	18,175,800	58.25%
142,000	0	197	0	12,141,000	43	18,218,600	58.25%
143,000	2	199	286,000	12,427,000	41	18,261,400	59.62%
144,000	1	200	144,000	12,571,000	40	18,302,200	60.31%
145,000	0	200	0	12,571,000	40	18,342,000	60.31%
146,000	1	201	146,000	12,717,000	39	18,381,800	61.01%
147,000	1	202	147,000	12,864,000	38	18,420,600	61.72%
148,000	1	203	148,000	13,012,000	37	18,458,400	62.43%
149,000	0	203	0	13,012,000	37	18,495,200	62.43%
150,000	0	203	0	13,012,000	37	18,532,000	62.43%
151,000	0	203	0	13,012,000	37	18,568,800	62.43%
152,000	0	203	0	13,012,000	37	18,605,600	62.43%
153,000	0	203	0	13,012,000	37	18,642,400	62.43%
154,000	2	205	308,000	13,320,000	35	18,679,200	63.91%
155,000	0	205	0	13,320,000	35	18,714,000	63.91%
156,000	0	205	0	13,320,000	35	18,748,800	63.91%
157,000	0	205	0	13,320,000	35	18,783,600	63.91%
158,000	0	205	0	13,320,000	35	18,818,400	63.91%
159,000	1	206	159,000	13,479,000	34	18,853,200	64.67%
160,000	2	208	320,000	13,799,000	32	18,887,000	66.21%
161,000	0	208	0	13,799,000	32	18,918,800	66.21%
162,000	0	208	0	13,799,000	32	18,950,600	66.21%
163,000	1	209	163,000	13,962,000	31	18,982,400	66.99%
164,000	1	210	164,000	14,126,000	30	19,013,200	67.77%
165,000	1	211	165,000	14,291,000	29	19,043,000	68.57%
166,000	0	211	0	14,291,000	29	19,071,800	68.57%
167,000	0	211	0	14,291,000	29	19,100,600	68.57%
168,000	0	211	0	14,291,000	29	19,129,400	68.57%
169,000	1	212	169,000	14,460,000	28	19,158,200	69.38%
170,000	0	212	0	14,460,000	28	19,186,000	69.38%
171,000	0	212	0	14,460,000	28	19,213,800	69.38%
172,000	0	212	0	14,460,000	28	19,241,600	69.38%
173,000	0	212	0	14,460,000	28	19,269,400	69.38%
174,000	1	213	174,000	14,634,000	27	19,297,200	70.21%
175,000	1	214	175,000	14,809,000	26	19,324,000	71.05%
176,000	1	215	176,000	14,985,000	25	19,349,800	71.90%
177,000	0	215	0	14,985,000	25	19,374,600	71.90%
178,000	1	216	178,000	15,163,000	24	19,399,400	72.75%
179,000	0	216	0	15,163,000	24	19,423,200	72.75%
180,000	0	216	0	15,163,000	24	19,447,000	72.75%
181,000	0	216	0	15,163,000	24	19,470,800	72.75%
182,000	0	216	0	15,163,000	24	19,494,600	72.75%
183,000	0	216	0	15,163,000	24	19,518,400	72.75%
184,000	0	216	0	15,163,000	24	19,542,200	72.75%
185,000	0	216	0	15,163,000	24	19,566,000	72.75%
186,000	0	216	0	15,163,000	24	19,589,800	72.75%
187,000	1	217	187,000	15,350,000	23	19,613,600	73.65%

0097C

Billing Analysis

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
188,000	0	217	0	15,350,000	23	19,636,400	73.65%
189,000	1	218	189,000	15,539,000	22	19,659,200	74.55%
190,000	0	218	0	15,539,000	22	19,681,000	74.55%
191,000	0	218	0	15,539,000	22	19,702,800	74.55%
192,000	0	218	0	15,539,000	22	19,724,600	74.55%
193,000	1	219	193,000	15,732,000	21	19,746,400	75.48%
194,000	0	219	0	15,732,000	21	19,767,200	75.48%
195,000	1	220	195,000	15,927,000	20	19,788,000	76.41%
196,000	0	220	0	15,927,000	20	19,807,800	76.41%
197,000	1	221	197,000	16,124,000	19	19,827,600	77.36%
198,000	0	221	0	16,124,000	19	19,846,400	77.36%
200,000	1	222	200,000	16,324,000	18	19,884,000	78.32%
205,000	1	223	205,000	16,529,000	17	19,973,000	79.30%
207,000	1	224	207,000	16,736,000	16	20,006,600	80.30%
208,000	1	225	208,000	16,944,000	15	20,022,400	81.29%
216,000	2	227	432,000	17,376,000	13	20,140,800	83.37%
217,000	1	228	217,000	17,593,000	12	20,153,600	84.41%
224,000	1	229	224,000	17,817,000	11	20,236,200	85.48%
235,000	1	230	235,000	18,052,000	10	20,355,000	86.61%
236,000	1	231	236,000	18,288,000	9	20,364,800	87.74%
242,000	1	232	242,000	18,530,000	8	20,417,600	88.90%
256,000	1	233	256,000	18,786,000	7	20,526,800	90.13%
258,000	1	234	258,000	19,044,000	6	20,540,400	91.37%
283,000	1	235	283,000	19,327,000	5	20,685,400	92.73%
287,000	1	236	287,000	19,614,000	4	20,704,600	94.10%
302,000	1	237	302,000	19,916,000	3	20,761,600	95.55%
313,000	1	238	438,200	20,354,200	1	20,792,400	97.66%
349,000	1	240	488,600	20,842,800	0	20,842,800	100.00%
	<u>240</u>	<u>240</u>	<u>20,842,800</u>	<u>20,842,800</u>	<u>0</u>	<u>20,842,800</u>	

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

0097D

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

Schedule E-14
 Page ___ of 42

Preparer: Steven M. Luberto

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2,421	2,421	0	0	7,505	0	0.00%
1,000	2,040	4,461	2,040,140	2,040,140	5,465	7,504,910	9.37%
2,000	2,164	6,625	4,327,000	6,367,140	3,301	12,969,680	29.23%
3,000	1,534	8,158	4,600,560	10,967,700	1,768	16,270,950	50.35%
4,000	942	9,100	3,767,920	14,735,620	826	18,038,700	67.65%
5,000	441	9,541	2,204,200	16,939,820	385	18,864,470	77.76%
6,000	192	9,733	1,152,780	18,092,600	193	19,249,400	83.06%
7,000	64	9,797	448,700	18,541,300	129	19,442,200	85.12%
8,000	34	9,832	272,320	18,813,620	95	19,570,900	86.37%
9,000	18	9,849	160,200	18,973,820	77	19,665,560	87.10%
10,000	11	9,860	105,700	19,079,520	66	19,742,420	87.59%
11,000	6	9,866	66,000	19,145,520	60	19,808,710	87.89%
12,000	4	9,870	48,000	19,193,520	56	19,869,000	88.11%
13,000	4	9,874	47,320	19,240,840	53	19,925,290	88.33%
14,000	3	9,877	44,380	19,285,220	49	19,977,940	88.53%
15,000	0	9,877	0	19,285,220	49	20,027,420	88.53%
16,000	7	9,883	106,720	19,391,940	43	20,076,900	89.02%
17,000	4	9,887	59,500	19,451,440	39	20,119,710	89.29%
18,000	1	9,888	18,000	19,469,440	38	20,159,020	89.38%
19,000	2	9,890	38,000	19,507,440	36	20,197,330	89.55%
20,000	1	9,891	20,000	19,527,440	35	20,233,640	89.64%
21,000	0	9,891	0	19,527,440	35	20,268,950	89.64%
22,000	2	9,893	44,000	19,571,440	33	20,304,260	89.84%
23,000	1	9,894	23,000	19,594,440	32	20,337,570	89.95%
24,000	2	9,896	48,000	19,642,440	30	20,369,880	90.17%
25,000	1	9,897	25,000	19,667,440	29	20,400,190	90.29%
26,000	1	9,898	26,000	19,693,440	28	20,429,500	90.40%
27,000	3	9,901	90,180	19,783,620	25	20,457,810	90.82%
28,000	0	9,901	0	19,783,620	25	20,482,780	90.82%
29,000	1	9,902	29,000	19,812,620	24	20,507,750	90.95%
30,000	3	9,905	90,000	19,902,620	21	20,531,720	91.36%
31,000	1	9,906	31,000	19,933,620	20	20,552,690	91.51%
32,000	0	9,906	0	19,933,620	20	20,572,660	91.51%
33,000	1	9,907	33,000	19,966,620	19	20,592,630	91.66%
34,000	2	9,909	68,000	20,034,620	17	20,611,600	91.97%
35,000	0	9,909	0	20,034,620	17	20,628,570	91.97%

0107

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

Schedule E-14
 Page __ of 42

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor $\frac{(1)X(6)}{(1)X(6)+(5)}$	Percentage of Total
36,000	1	9,910	36,000	20,070,620	16	20,645,540	92.14%
37,000	1	9,911	37,000	20,107,620	15	20,661,510	92.31%
38,000	1	9,912	38,000	20,145,620	14	20,676,480	92.48%
39,000	2	9,914	78,000	20,223,620	12	20,690,450	92.84%
40,000	0	9,914	0	20,223,620	12	20,702,420	92.84%
41,000	0	9,914	0	20,223,620	12	20,714,390	92.84%
42,000	0	9,914	0	20,223,620	12	20,726,360	92.84%
43,000	1	9,915	43,000	20,266,620	11	20,738,330	93.04%
44,000	0	9,915	0	20,266,620	11	20,749,300	93.04%
45,000	0	9,915	0	20,266,620	11	20,760,270	93.04%
46,000	0	9,915	0	20,266,620	11	20,771,240	93.04%
47,000	0	9,915	0	20,266,620	11	20,782,210	93.04%
48,000	0	9,915	0	20,266,620	11	20,793,180	93.04%
49,000	0	9,915	0	20,266,620	11	20,804,150	93.04%
50,000	0	9,915	0	20,266,620	11	20,815,120	93.04%
51,000	0	9,915	0	20,266,620	11	20,826,090	93.04%
52,000	0	9,915	0	20,266,620	11	20,837,060	93.04%
53,000	0	9,915	0	20,266,620	11	20,848,030	93.04%
54,000	0	9,915	0	20,266,620	11	20,859,000	93.04%
55,000	0	9,915	0	20,266,620	11	20,869,970	93.04%
56,000	0	9,915	0	20,266,620	11	20,880,940	93.04%
57,000	0	9,915	0	20,266,620	11	20,891,910	93.04%
58,000		9,915	0	20,266,620	11	20,902,880	93.04%
59,000	0	9,915	0	20,266,620	11	20,913,850	93.04%
60,000	0	9,915	0	20,266,620	11	20,924,820	93.04%
61,000	0	9,915	0	20,266,620	11	20,935,790	93.04%
62,000	0	9,915	0	20,266,620	11	20,946,760	93.04%
63,000	0	9,915	0	20,266,620	11	20,957,730	93.04%
64,000	0	9,915	0	20,266,620	11	20,968,700	93.04%
65,000	1	9,916	65,000	20,331,620	10	20,979,670	93.33%
66,000	0	9,916	0	20,331,620	10	20,989,640	93.33%
67,000	0	9,916	0	20,331,620	10	20,999,610	93.33%
68,000	0	9,916	0	20,331,620	10	21,009,580	93.33%
69,000	0	9,916	0	20,331,620	10	21,019,550	93.33%
70,000	0	9,916	0	20,331,620	10	21,029,520	93.33%
71,000	0	9,916	0	20,331,620	10	21,039,490	93.33%
72,000	1	9,917	72,000	20,403,620	9	21,049,460	93.66%
73,000	0	9,917	0	20,403,620	9	21,058,430	93.66%

0107A

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

Schedule E-14
 Page ___ of 42

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
74,000	0	9,917	0	20,403,620	9	21,067,400	93.66%
75,000	0	9,917	0	20,403,620	9	21,076,370	93.66%
76,000	0	9,917	0	20,403,620	9	21,085,340	93.66%
77,000	0	9,917	0	20,403,620	9	21,094,310	93.66%
78,000	1	9,918	78,000	20,481,620	8	21,103,280	94.02%
79,000	0	9,918	0	20,481,620	8	21,111,250	94.02%
80,000	0	9,918	0	20,481,620	8	21,119,220	94.02%
81,000	1	9,919	81,000	20,562,620	7	21,127,190	94.39%
82,000	0	9,919	0	20,562,620	7	21,134,160	94.39%
83,000	0	9,919	0	20,562,620	7	21,141,130	94.39%
84,000	0	9,919	0	20,562,620	7	21,148,100	94.39%
85,000	0	9,919	0	20,562,620	7	21,155,070	94.39%
86,000	0	9,919	0	20,562,620	7	21,162,040	94.39%
87,000	0	9,919	0	20,562,620	7	21,169,010	94.39%
88,000	0	9,919	0	20,562,620	7	21,175,980	94.39%
89,000	0	9,919	0	20,562,620	7	21,182,950	94.39%
90,000	1	9,920	90,000	20,652,620	6	21,189,920	94.81%
91,000	0	9,920	0	20,652,620	6	21,195,890	94.81%
92,000	0	9,920	0	20,652,620	6	21,201,860	94.81%
93,000	1	9,921	93,000	20,745,620	5	21,207,830	95.23%
94,000	0	9,921	0	20,745,620	5	21,212,800	95.23%
95,000	0	9,921	0	20,745,620	5	21,217,770	95.23%
96,000	0	9,921	0	20,745,620	5	21,222,740	95.23%
97,000	1	9,922	94,090	20,839,710	4	21,227,710	95.67%
98,000	0	9,922	0	20,839,710	4	21,231,710	95.67%
99,000	0	9,922	0	20,839,710	4	21,235,710	95.67%
100,000	0	9,922	0	20,839,710	4	21,239,710	95.67%
101,000	0	9,922	0	20,839,710	4	21,243,710	95.67%
102,000	0	9,922	0	20,839,710	4	21,247,710	95.67%
103,000	0	9,922	0	20,839,710	4	21,251,710	95.67%
104,000	0	9,922	0	20,839,710	4	21,255,710	95.67%
105,000	0	9,922	0	20,839,710	4	21,259,710	95.67%
106,000	0	9,922	0	20,839,710	4	21,263,710	95.67%
107,000	0	9,922	0	20,839,710	4	21,267,710	95.67%
108,000	1	9,923	108,000	20,947,710	3	21,271,710	96.16%
109,000	0	9,923	0	20,947,710	3	21,274,710	96.16%
110,000	0	9,923	0	20,947,710	3	21,277,710	96.16%

0107B

Billing Analysis

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Schedule E-14

Docket No.: 020071-WS

Page ___ of 42

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertoza

Historical Projected

Water Sewer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
111,000	0	9,923	0	20,947,710	3	21,280,710	96.16%
112,000	0	9,923	0	20,947,710	3	21,283,710	96.16%
113,000	0	9,923	0	20,947,710	3	21,286,710	96.16%
114,000	0	9,923	0	20,947,710	3	21,289,710	96.16%
115,000	1	9,924	115,000	21,062,710	2	21,292,710	96.69%
116,000	0	9,924	0	21,062,710	2	21,294,710	96.69%
117,000	0	9,924	0	21,062,710	2	21,296,710	96.69%
118,000	0	9,924	0	21,062,710	2	21,298,710	96.69%
119,000	0	9,924	0	21,062,710	2	21,300,710	96.69%
120,000	0	9,924	0	21,062,710	2	21,302,710	96.69%
121,000	0	9,924	0	21,062,710	2	21,304,710	96.69%
122,000	0	9,924	0	21,062,710	2	21,306,710	96.69%
123,000	0	9,924	0	21,062,710	2	21,308,710	96.69%
124,000	0	9,924	0	21,062,710	2	21,310,710	96.69%
125,000	0	9,924	0	21,062,710	2	21,312,710	96.69%
126,000	0	9,924	0	21,062,710	2	21,314,710	96.69%
127,000	0	9,924	0	21,062,710	2	21,316,710	96.69%
128,000	0	9,924	0	21,062,710	2	21,318,710	96.69%
129,000	0	9,924	0	21,062,710	2	21,320,710	96.69%
130,000	0	9,924	0	21,062,710	2	21,322,710	96.69%
131,000	0	9,924	0	21,062,710	2	21,324,710	96.69%
132,000	0	9,924	0	21,062,710	2	21,326,710	96.69%
133,000	0	9,924	0	21,062,710	2	21,328,710	96.69%
134,000	0	9,924	0	21,062,710	2	21,330,710	96.69%
135,000	0	9,924	0	21,062,710	2	21,332,710	96.69%
136,000	0	9,924	0	21,062,710	2	21,334,710	96.69%
137,000	0	9,924	0	21,062,710	2	21,336,710	96.69%
138,000	0	9,924	0	21,062,710	2	21,338,710	96.69%
139,000	0	9,924	0	21,062,710	2	21,340,710	96.69%
140,000	0	9,924	0	21,062,710	2	21,342,710	96.69%
141,000	0	9,924	0	21,062,710	2	21,344,710	96.69%
142,000	0	9,924	0	21,062,710	2	21,346,710	96.69%
143,000	0	9,924	0	21,062,710	2	21,348,710	96.69%
144,000	0	9,924	0	21,062,710	2	21,350,710	96.69%
145,000	0	9,924	0	21,062,710	2	21,352,710	96.69%
146,000	0	9,924	0	21,062,710	2	21,354,710	96.69%
147,000	0	9,924	0	21,062,710	2	21,356,710	96.69%

0107C

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page __ of 42

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
148,000	0	9,924	0	21,062,710	2	21,358,710	96.69%
149,000	0	9,924	0	21,062,710	2	21,360,710	96.69%
150,000	0	9,924	0	21,062,710	2	21,362,710	96.69%
151,000	0	9,924	0	21,062,710	2	21,364,710	96.69%
152,000	0	9,924	0	21,062,710	2	21,366,710	96.69%
153,000	0	9,924	0	21,062,710	2	21,368,710	96.69%
154,000	0	9,924	0	21,062,710	2	21,370,710	96.69%
155,000	0	9,924	0	21,062,710	2	21,372,710	96.69%
156,000	0	9,924	0	21,062,710	2	21,374,710	96.69%
157,000	0	9,924	0	21,062,710	2	21,376,710	96.69%
158,000	0	9,924	0	21,062,710	2	21,378,710	96.69%
159,000	0	9,924	0	21,062,710	2	21,380,710	96.69%
160,000	0	9,924	0	21,062,710	2	21,382,710	96.69%
161,000	0	9,924	0	21,062,710	2	21,384,710	96.69%
162,000	0	9,924	0	21,062,710	2	21,386,710	96.69%
163,000	0	9,924	0	21,062,710	2	21,388,710	96.69%
164,000	0	9,924	0	21,062,710	2	21,390,710	96.69%
165,000	0	9,924	0	21,062,710	2	21,392,710	96.69%
166,000	0	9,924	0	21,062,710	2	21,394,710	96.69%
167,000	0	9,924	0	21,062,710	2	21,396,710	96.69%
168,000	0	9,924	0	21,062,710	2	21,398,710	96.69%
169,000	0	9,924	0	21,062,710	2	21,400,710	96.69%
170,000	0	9,924	0	21,062,710	2	21,402,710	96.69%
171,000	0	9,924	0	21,062,710	2	21,404,710	96.69%
172,000	0	9,924	0	21,062,710	2	21,406,710	96.69%
173,000	0	9,924	0	21,062,710	2	21,408,710	96.69%
174,000	0	9,924	0	21,062,710	2	21,410,710	96.69%
175,000	0	9,924	0	21,062,710	2	21,412,710	96.69%
176,000	0	9,924	0	21,062,710	2	21,414,710	96.69%
177,000	0	9,924	0	21,062,710	2	21,416,710	96.69%
178,000	0	9,924	0	21,062,710	2	21,418,710	96.69%
179,000	0	9,924	0	21,062,710	2	21,420,710	96.69%
180,000	0	9,924	0	21,062,710	2	21,422,710	96.69%
181,000	0	9,924	0	21,062,710	2	21,424,710	96.69%
182,000	0	9,924	0	21,062,710	2	21,426,710	96.69%
183,000	0	9,924	0	21,062,710	2	21,428,710	96.69%
184,000	0	9,924	0	21,062,710	2	21,430,710	96.69%

0107D

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
185,000	0	9,924	0	21,062,710	2	21,432,710	96.69%
186,000	0	9,924	0	21,062,710	2	21,434,710	96.69%
187,000	0	9,924	0	21,062,710	2	21,436,710	96.69%
188,000	0	9,924	0	21,062,710	2	21,438,710	96.69%
189,000	0	9,924	0	21,062,710	2	21,440,710	96.69%
190,000	0	9,924	0	21,062,710	2	21,442,710	96.69%
191,000	0	9,924	0	21,062,710	2	21,444,710	96.69%
192,000	0	9,924	0	21,062,710	2	21,446,710	96.69%
193,000	0	9,924	0	21,062,710	2	21,448,710	96.69%
194,000	0	9,924	0	21,062,710	2	21,450,710	96.69%
195,000	0	9,924	0	21,062,710	2	21,452,710	96.69%
196,000	0	9,924	0	21,062,710	2	21,454,710	96.69%
197,000	0	9,924	0	21,062,710	2	21,456,710	96.69%
271,000	1	9,925	271,000	21,333,710	1	21,604,710	97.93%
450,000	1	9,926	450,000	21,783,710	0	21,783,710	100.00%
	<u>9,926</u>	<u>9,926</u>	<u>21,783,710</u>	<u>21,783,710</u>	<u>0</u>	<u>21,783,710</u>	

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

0107E

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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) Supporting Schedule(s)
		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	
1	Utility Plant in Service	\$ 384,421	[a] \$ (0)	\$ 384,421	\$ 367,319	\$ 374,376	A-5
2	Utility Land & Land Rights	6,106		6,106	6,106	6,106	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-
5	Less: Accumulated Depreciation	(79,497)	[a] 4,121	\$ (75,376)	(71,735)	(69,149)	A-9
6	Less: CIAC	(138,847)	[a] (3,791)	\$ (142,638)	(138,847)	(138,847)	A-12
7	Accumulated Amortization of CIAC	44,318	[a] 3,791	48,110	40,527	42,423	A-14
8	Allocated Plant	7,003	[c]	7,003	6,381	6,750	-
9	Working Capital Allowance	<u>3,612</u>	[d] <u>27,610</u>	<u>31,222</u>	<u>31,222</u>	<u>31,222</u>	A-17
10	Total Rate Base	<u>\$ 227,115</u>	<u>\$ 31,732</u>	<u>\$ 258,847</u>	<u>\$ 240,972</u>	<u>\$ 252,881</u>	

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

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

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

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

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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	17,785	17,785	17,785		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,106	6,106	6,106		
7	304.2 Structures & Improvements	4,702	4,702	4,702		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	25,798	25,951	25,810		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genration Equipment					
14	311.2 Pumping Equipment	6,063	6,262	6,162		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	3,701	3,701	3,701		
18	304.3 Structures & Improvements	772	772	772		
19	320.3 Water Treatment Equipment	10,648	10,648	10,648		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Sandpipes	17,361	18,575	17,922		
25	331.4 Transm. & Distribution Mains	167,123	167,713	167,242		
26	333.4 Services	51,245	62,048	55,599		
27	334.4 Meters & Meter Installations	12,780	12,780	12,780		
28	335.4 Hydrants	900	900	900		
29	339.4 Other Plant & Misc. Equipment	31	31	31		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	28,024	30,669	29,245		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	1,486	1,486	1,486		
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	767	672	723		
41	348.5 Other Tangible Plant (Allocated Plant)	18,135	19,726	18,869		
42	Total	373,425	390,527	380,482		

0008

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	17,785	17,785	17,785	17,785	17,785	17,785	17,785
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	6,106	6,106	6,106	6,106	6,106	6,106	6,106
7	304.2 Structures & Improvements	4,702	4,702	4,702	4,702	4,702	4,702	4,702
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	25,798	25,798	25,798	25,798	25,798	25,798	25,798
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	6,063	6,063	6,063	6,063	6,063	6,063	6,063
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304.3 Structures & Improvements	772	772	772	772	772	772	772
19	320.3 Water Treatment Equipment	10,648	10,648	10,648	10,648	10,648	10,648	10,648
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	17,361	17,535	17,535	17,535	17,535	17,535	17,535
25	331.4 Transm. & Distribution Mains	167,123	167,123	167,123	167,229	167,229	167,229	167,229
26	333.4 Services	51,245	51,536	51,536	52,193	52,916	55,066	56,253
27	334.4 Meters & Meter Installations	12,780	12,780	12,780	12,780	12,780	12,780	12,780
28	335.4 Hydrants	900	900	900	900	900	900	900
29	339.4 Other Plant & Misc. Equipment	31	31	31	31	31	31	31
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	28,024	28,024	28,024	28,024	28,024	28,024	28,024
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	1,486	1,486	1,486	1,486	1,486	1,486	1,486
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	767	767	767	767	767	767	767
41	348.5 Other Tangible Plant (Allocated Plant)	18,135	18,135	18,135	18,135	18,135	18,135	18,135
42	Total	373,425	373,891	373,891	374,654	375,377	377,527	378,714

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

Company: Utilities Inc. of Florida - Pinellas 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 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	17,785	17,785	17,785	17,785	17,785	17,785	17,785
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	6,106	6,106	6,106	6,106	6,106	6,106	6,106
7	304.2 Structures & Improvements	4,702	4,702	4,702	4,702	4,702	4,702	4,702
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	25,798	25,798	25,798	25,798	25,798	25,951	25,810
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	6,063	6,211	6,211	6,211	6,211	6,262	6,123
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304.3 Structures & Improvements	772	772	772	772	772	772	772
19	320.3 Water Treatment Equipment	10,648	10,648	10,648	10,648	10,648	10,648	10,648
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	17,535	18,575	18,575	18,575	18,575	18,575	17,922
25	331.4 Transm. & Distribution Mains	167,229	167,229	167,229	167,229	167,229	167,229	167,242
26	333.4 Services	56,964	56,964	57,944	59,060	59,060	62,048	55,599
27	334.4 Meters & Meter Installations	12,780	12,780	12,780	12,780	12,780	12,780	12,780
28	335.4 Hydrants	900	900	900	900	900	900	900
29	339.4 Other Plant & Misc. Equipment	31	31	31	31	31	31	31
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	30,669	30,669	30,669	30,669	30,669	30,669	29,245
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	1,486	1,486	1,486	1,486	1,486	1,486	1,486
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	672	672	672	672	672	672	723
41	348.5 Other Tangible Plant (Allocated Plant)	19,726	19,726	19,726	19,726	19,726	19,726	18,869
42	Total	383,566	384,754	385,734	386,850	386,850	390,527	380,443

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(3,677)	(4,122)	(3,900)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(385)	(385)	(385)	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	614	472	543	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	(6,277)	(7,136)	(6,706)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Genration Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(1,671)	(1,974)	(1,822)	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	(47)	(70)	(58)	0.00%	0
19	320.3 Water Treatment Equipment	(517)	(1,001)	(759)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT			0		
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(3,561)	(390)	(2,114)	0.00%	0
25	331.4 Transm. & Distribution Mains	(29,046)	(32,621)	(30,747)	0.00%	0
26	333.4 Services	(1,303)	482	(160)	0.00%	0
27	334.4 Meters & Meter Installations	(3,229)	(3,881)	(3,550)	0.00%	0
28	335.4 Hydrants	(171)	(191)	(181)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT			0		
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	0	0	0	0.00%	0
34	341.5 Transportation Equipment	(15,377)	(20,808)	(17,884)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(279)	(372)	(325)	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347.5 Misc Equipment (Computer)	(767)	(643)	(108)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(6,043)	(6,858)	(992)	0.00%	0
42	Total	(71,734.74)	(79,497.24)	(69,149)		0

0013

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(3,677)	(3,714)	(3,751)	(3,788)	(3,825)	(3,863)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(385)	(385)	(385)	(385)	(385)	(385)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	614	602	591	579	567	555
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lale, River & Other intakes						
10	307.2 Wells & Springs	(6,277)	(6,348)	(6,420)	(6,492)	(6,563)	(6,635)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Denration Equipment						
14	311.2 Pumping Equipment	(1,671)	(1,696)	(1,721)	(1,747)	(1,772)	(1,797)
15	339.2 Other Plant & Misc Equipment						
16	WATERTREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(47)	(49)	(51)	(53)	(55)	(56)
19	320.3 Water Treatment Equipment	(517)	(557)	(597)	(638)	(678)	(718)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(3,561)	(3,078)	(3,117)	(3,156)	(3,195)	(3,234)
25	331.4 Transm. & Distribution Mains	(29,046)	(29,370)	(29,695)	(29,699)	(30,024)	(30,348)
26	333.4 Services	(1,303)	(536)	(643)	(749)	(856)	(963)
27	334.4 Meters & Meter Installations	(3,229)	(3,283)	(3,336)	(3,389)	(3,442)	(3,496)
28	335.4 Hydrants	(171)	(173)	(174)	(176)	(178)	(179)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0
34	341.5 Transportation Equipment	(15,377)	(15,377)	(15,377)	(15,377)	(15,377)	(15,377)
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(279)	(286)	(294)	(302)	(310)	(317)
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	(767)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(6,043)	0	0	0	0	0
42	Total	<u>(71,734.74)</u>	<u>(64,249.81)</u>	<u>(64,970.88)</u>	<u>(65,371.95)</u>	<u>(66,093.02)</u>	<u>(66,814.09)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(3,900)	(3,937)	(3,974)	(4,011)	(4,048)	(4,085)	(4,122)	(3,900)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								
7	304.2 Structures & Improvements	543	531	519	507	496	484	472	543
8	305.2 Collect. & Impound Reservoirs								
9	306.2 Lale, River & Other intakes								
10	307.2 Wells & Springs	(6,706)	(6,778)	(6,849)	(6,921)	(6,993)	(7,064)	(7,136)	(6,706)
11	308.2 Infiltration, Galleries and Tunnels								
12	309.2 Supply Mains								
13	310.2 Power Generation Equipment								
14	311.2 Pumping Equipment	(1,822)	(1,848)	(1,873)	(1,898)	(1,923)	(1,949)	(1,974)	(1,822)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(58)	(60)	(62)	(64)	(66)	(68)	(70)	(58)
19	320.3 Water Treatment Equipment	(759)	(799)	(840)	(880)	(920)	(961)	(1,001)	(759)
20	339.3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(3,273)	(3,313)	(232)	(272)	(311)	(351)	(390)	(2,114)
25	331.4 Transm. & Distribution Mains	(30,673)	(30,997)	(31,322)	(31,647)	(31,972)	(32,296)	(32,621)	(30,747)
26	333.4 Services	(1,070)	946	829	712	595	477	482	(160)
27	334.4 Meters & Meter Installations	(3,549)	(3,602)	(3,655)	(3,709)	(3,762)	(3,815)	(3,881)	(3,550)
28	335.4 Hydrants	(181)	(183)	(184)	(186)	(188)	(189)	(191)	(181)
29	339.4 Other Plant & Misc. Equipment								
30	GENERAL PLANT								
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	(15,377)	(20,808)	(20,808)	(20,808)	(20,808)	(20,808)	(20,808)	(17,884)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	(325)	(333)	(341)	(348)	(356)	(364)	(372)	(325)
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								0
39	346.5 Communication Equipment	0	0	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	0	0	0	0	0	0	(643)	(108)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(6,858)	(992)
42	Total	<u>(67,535.16)</u>	<u>(71,565.25)</u>	<u>(69,177.34)</u>	<u>(69,909.43)</u>	<u>(70,641.52)</u>	<u>(71,373.61)</u>	<u>(79,497.24)</u>	<u>(69,149)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	55,088	949	56,037	102,494	158,531	B-3 & B-4
2	Operation & Maintenance	28,893	76,205	105,098		105,098	B-3 & B-5
3	Depreciation	12,220	(0)	12,220		12,220	B-3 & B-13
4	CIAC Amortization	(3,792)	0	(3,792)		(3,792)	B-3
5	PAA Amortization	2,602	(2,602)	0		0	
6	Taxes Other Than Income	4,767	4,811	9,578	4,612	14,190	B-3 & B-15
7	Provision for Income Taxes	<u>2,077</u>	<u>(31,332)</u>	<u>(29,255)</u>	<u>36,833</u>	<u>7,578</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>46,767</u>	<u>47,082</u>	<u>93,849</u>	<u>41,445</u>	<u>135,294</u>	
9	NET OPERATING INCOME	<u>8,321</u>	<u>(46,133)</u>	<u>(37,812)</u>	<u>61,049</u>	<u>23,237</u>	
11	RATE BASE	<u>227,115</u>		<u>258,847</u>		<u>252,881</u>	
12	RATE OF RETURN	<u>3.66%</u>		<u>(14.61%)</u>		<u>9.19%</u>	

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

0032

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	0	0	0	0	0	B-3 & B-4
2	Operation & Maintenance	0	0	0		0	B-3 & B-5
3	Depreciation	0	0	0		0	B-3 & B-13
4	CIAC Amortization	0	0	0		0	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	0	0	0	0	0	B-3 & B-15
7	Provision for Income Taxes	0	0	0	0	0	B-3 & C-1
8	OPERATING EXPENSES	0	0	0	0	0	
9	NET OPERATING INCOME	0	0	0	0	0	
11	RATE BASE	(0)		0		0	
12	RATE OF RETURN	0.00%		#DIV/0!		#DIV/0!	

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

0033

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Compa Utilities Inc. of Florida - Pinellas County
 Docket 020071-WS
 Schedule Year Enc 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.	949		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	949	0	0	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		102,494		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	102,494	0	0
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	25,258		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	41,346		0	
7	Additional costs for monthly billing	1,382		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	7,218		(0)	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	1,002		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	76,205	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.	(0)		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7.	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	(2,602)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	4,811	4,612	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(31,332)	36,833	0	0
17	Total Operating Expense Adjustments	47,082	41,445	0	0
18	Total Adjustments to Net Operating Income	(46,133)	61,049	(0)	0

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	112,387	44.46%	8.73%	3.88%
2	Short-Term Debt	20,548	8.13%	3.01%	0.24%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	113,744	44.98%	11.09%	4.99%
5	Customer Deposits	3,413	1.35%	6.00%	0.08%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	1.10%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>252,880</u>	<u>100.00%</u>		<u>9.19%</u>

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

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

0056

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

Florida Public Service Commission

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

Schedule D-2
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Balance 12/31/01	Balance 12/31/00	Thirteen Month Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
					Pro Rata	Pro Rata		
1	Long-Term Debt	70,000,000	72,500,000	72,476,923	(72,364,536)	45.56%	112,387	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(13,235,337)	8.33%	20,548	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,765	69,945,301	73,349,304	(73,235,560)	46.11%	113,744	
5	Customer Deposits	75,970	67,955	72,664	(69,251)	0.00%	3,413	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	1,730	3,846	2,788	0	0.00%	2,788	
9	Other (Explain)			0	0	0.00%	0	
10	Total	<u>170,271,465</u>	<u>150,034,102</u>	<u>159,157,563</u>	<u>(158,904,684)</u>	<u>100.00%</u>	<u>\$252,880</u>	

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

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

0057

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)	(Contract Rate on Face Value)	Dollar Dividend On Face Value (11)X(5)	Effective Cost Rate (12)/(10)

Not applicable.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Parent Company Utilities, Inc.
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] 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	79,699	(1)	7,255,885	1.098%
2	Bank of America	318,696	(1)	6,000,000	5.312%
Total		<u>398,395</u>		<u>13,255,885</u>	<u>3.01%</u>

Recap Schedules: A-19, D-2

(1) Various maturity dates - see schedule 0059A

0059

Utilities, Inc.

<u>Amount</u> <u>Outstanding</u>	<u>Date Due</u>
<u>Bank of America</u>	
4,500,000.00	1/5/02
6,500,000.00	2/28/02
<u>11,000,000.00</u>	

<u>American National Bank</u>	
801,000.00	12/31/01
2,500,000.00	1/3/02
2,000,000.00	2/5/02
1,500,000.00	1/31/02
2,000,000.00	1/18/02
1,000,000.00	1/25/02
3,000,000.00	2/1/02
<u>12,801,000.00</u>	

0059A

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1

Preparer: Steven M. Lubertozzi

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Avg. 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	0	45,048	0	9,787	486,185	495,972	9.42%
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	0	135,875	0	18,937	925,258	944,194	9.32%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0	0	952,096	0	75,605	3,452,200	3,527,805	8.81%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0	0	58,471	0	27,660	1,180,500	1,208,160	8.09%
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	0	0	0	0	0	0	
8	Bank Debt				0					0	0	
	Total		<u>81,345,623</u>	<u>71,922,546</u>	<u>2,500,000</u>	<u>0</u>	<u>1,191,490</u>	<u>0</u>	<u>131,989</u>	<u>6,044,142</u>	<u>6,176,131</u> #	8.73%

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

0060

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Preparer: Steven M. Lubertozi

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Mth 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	0	0	0	0	0	27,995	27,995	8.10%

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

0061

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

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

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Index Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates			Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
	Water						Sewer											
Residential																		
5/8" Meter	\$	9.00		\$	9.10		\$	26.39										
1" Meter	\$	22.52		\$	22.76		\$	66.00										
Gallonage Charge/MG	\$	1.06		\$	1.07		\$	3.03										
General Service																		
5/8" Meter	\$	9.00		\$	9.10		\$	26.39										
1" Meter	\$	22.52		\$	22.76		\$	66.00										
2" Meter	\$	72.03		\$	72.81		\$	211.15										
Gallonage Charge/MG	\$	1.06		\$	1.07		\$	3.03										

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 1 of 3
 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.

Rates prior to index filings
 Effective dates 1/1/01 - 7/22/01

Class/ Meter Size	Gallons	Billing Units	Bimonthly		Average Bill	Revenues
			Rates per 1000 gal	Base Charge		
Residential						
5/8" Meter	20,932,458	5,917	\$ 1.06	\$ 9.00	12.75	\$48,817
1" Meter	251,766	130	\$ 1.06	\$ 22.52	24.57	\$1,731
Total Residential	21,184,224	6,047				\$50,548
General Service						
5/8" Meter	1,660	24	\$ 1.06	\$ 9.00	9.07	\$110
1" Meter	8,100	12	\$ 1.06	\$ 22.52	23.24	\$144
2" Meter	1,724,700	46	\$ 1.06	\$ 72.03	111.77	\$3,485
Total General Service	1,734,460	82				\$3,739
Total Water Revenues	22,918,684	6,129				\$54,287
					Misc. Serv Rev.	\$1,190
					Total Revenues	\$55,477

Revenues per General Ledger	55,088
Adjustments	
Adjusted Revenues per General Ledger	<u>55,088</u>
Revenues per Above	55,477
Unreconcilable Difference	(389)
Unreconcilable Difference Percent	-0.71%

Note: Difference due to an Index effective 7/01.

0064

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

Florida Public Service Commission

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

Schedule E-2
Page 3 of 3

Preparer: Steven M. Lubertozi

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

Rates after index filings
Effective dates 7/22/01 - 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>
Residential						
5/8" Meter	20,932,458	5,917	\$ 1.07	\$ 9.10	12.89	\$49,322
1" Meter	251,766	130	\$ 1.07	\$ 22.76	24.83	\$1,749
	0	0				
Total Residential	<u>21,184,224</u>	<u>6,047</u>				<u>\$51,071</u>
General Service						
5/8" Meter	1,660	24	\$ 1.07	\$ 9.10	9.17	\$111
1" Meter	8,100	12	\$ 1.07	\$ 22.76	23.48	\$145
2" Meter	1,724,700	46	\$ 1.07	\$ 72.81	112.93	\$3,520
Total General Service	<u>1,734,460</u>	<u>82</u>				<u>3,776</u>
Total Water Revenues	<u>22,918,684</u>	<u>6,129</u>				<u>54,847</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 3

Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
Residential						
5/8" Meter	20,932,458	5,917	\$ 3.03	\$ 26.39	37.10	\$141,466
1" Meter	251,766	130	\$ 3.03	\$ 66.00	71.87	\$5,053
	0	0				
Total Residential	<u>21,184,224</u>	<u>6,047</u>				<u>\$146,519</u>
General Service						
5/8" Meter	1,660	24	\$ 3.03	\$ 26.39	26.60	\$322
1" Meter	8,100	12	\$ 3.03	\$ 66.00	68.05	\$421
2" Meter	1,724,700	46	\$ 3.03	\$ 211.15	324.68	\$10,079
Total General Service	<u>1,734,460</u>	<u>82</u>				<u>10,822</u>
Total Water Revenues	<u>22,918,684</u>	<u>6,129</u>				<u>157,341</u>

0066

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page ___ of 23

Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	898	898	0	0	5,136	0	0.00%
1,000	371	1,270	371,460	371,460	4,764	5,135,760	0.87%
2,000	476	1,746	952,200	1,323,660	4,288	9,900,060	3.09%
3,000	611	2,357	1,832,880	3,156,540	3,677	14,188,260	7.36%
4,000	550	2,907	2,200,160	5,356,700	3,127	17,865,500	12.49%
5,000	522	3,429	2,609,500	7,966,200	2,605	20,992,700	18.57%
6,000	445	3,873	2,667,240	10,633,440	2,161	23,598,000	24.79%
7,000	361	4,235	2,529,380	13,162,820	1,799	25,758,760	30.69%
8,000	288	4,523	2,302,400	15,465,220	1,512	27,558,180	36.06%
9,000	193	4,716	1,737,540	17,202,760	1,319	29,069,800	40.11%
10,000	174	4,890	1,741,600	18,944,360	1,144	30,388,360	44.17%
11,000	124	5,014	1,364,000	20,308,360	1,020	31,532,760	47.35%
12,000	102	5,116	1,224,000	21,532,360	918	32,553,160	50.21%
13,000	98	5,214	1,277,120	22,809,480	820	33,471,560	53.19%
14,000	94	5,308	1,316,000	24,125,480	726	34,291,720	56.25%
15,000	83	5,391	1,251,000	25,376,480	643	35,017,880	59.17%
16,000	76	5,467	1,216,000	26,592,480	567	35,660,640	62.01%
17,000	42	5,509	714,000	27,306,480	525	36,227,400	63.67%
18,000	47	5,557	854,280	28,160,760	477	36,752,160	65.66%
19,000	68	5,625	1,288,200	29,448,960	410	37,229,460	68.67%
20,000	38	5,663	760,000	30,208,960	372	37,638,960	70.44%
21,000	36	5,699	756,000	30,964,960	336	38,010,460	72.20%
22,000	26	5,725	572,000	31,536,960	310	38,345,960	73.54%
23,000	26	5,751	598,000	32,134,960	284	38,655,460	74.93%
24,000	16	5,767	384,000	32,518,960	268	38,938,960	75.82%
25,000	31	5,797	769,000	33,287,960	237	39,206,460	77.62%
26,000	14	5,811	364,000	33,651,960	223	39,443,200	78.47%
27,000	18	5,829	486,000	34,137,960	205	39,665,940	79.60%
28,000	20	5,849	560,000	34,697,960	185	39,870,680	80.91%
29,000	16	5,865	464,000	35,161,960	169	40,055,420	81.99%
30,000	16	5,881	480,000	35,641,960	153	40,224,160	83.11%
31,000	12	5,893	372,000	36,013,960	141	40,376,900	83.97%
32,000	12	5,905	384,000	36,397,960	129	40,517,640	84.87%
33,000	20	5,925	660,000	37,057,960	109	40,646,380	86.41%
34,000	8	5,933	272,000	37,329,960	101	40,755,120	87.04%
35,000	20	5,953	700,000	38,029,960	81	40,855,860	88.68%
36,000	8	5,961	288,000	38,317,960	73	40,936,600	89.35%
37,000	0	5,961	0	38,317,960	73	41,009,340	89.35%
38,000	11	5,972	410,400	38,728,360	62	41,082,080	90.30%
39,000	4	5,976	156,000	38,884,360	58	41,144,020	90.67%
40,000	2	5,978	80,000	38,964,360	56	41,201,960	90.85%
41,000	4	5,982	164,000	39,128,360	52	41,257,900	91.24%
42,000	4	5,986	168,000	39,296,360	48	41,309,840	91.63%
43,000	2	5,988	86,000	39,382,360	46	41,357,780	91.83%
44,000	6	5,994	264,000	39,646,360	40	41,403,720	92.44%
45,000	2	5,996	90,000	39,736,360	38	41,443,660	92.65%
46,000	2	5,998	92,000	39,828,360	36	41,481,600	92.87%

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

Schedule E-14
 Page ___ of 23

Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
47,000	0	5,998	0	39,828,360	36	41,517,540	92.87%
48,000	0	5,998	0	39,828,360	36	41,553,480	92.87%
49,000	4	6,002	196,000	40,024,360	32	41,589,420	93.33%
50,000	0	6,002	0	40,024,360	32	41,621,360	93.33%
51,000	4	6,006	204,000	40,228,360	28	41,653,300	93.80%
52,000	2	6,008	104,000	40,332,360	26	41,681,240	94.04%
53,000	2	6,010	106,000	40,438,360	24	41,707,180	94.29%
54,000	6	6,016	324,000	40,762,360	18	41,731,120	95.05%
55,000	0	6,016	0	40,762,360	18	41,749,060	95.05%
56,000	0	6,016	0	40,762,360	18	41,767,000	95.05%
57,000	2	6,018	114,000	40,876,360	16	41,784,940	95.31%
58,000	2	6,020	112,520	40,988,880	14	41,800,880	95.57%
59,000	0	6,020	0	40,988,880	14	41,814,880	95.57%
60,000	0	6,020	0	40,988,880	14	41,828,880	95.57%
61,000	0	6,020	0	40,988,880	14	41,842,880	95.57%
62,000	0	6,020	0	40,988,880	14	41,856,880	95.57%
63,000	0	6,020	0	40,988,880	14	41,870,880	95.57%
64,000	0	6,020	0	40,988,880	14	41,884,880	95.57%
65,000	0	6,020	0	40,988,880	14	41,898,880	95.57%
66,000	0	6,020	0	40,988,880	14	41,912,880	95.57%
67,000	0	6,020	0	40,988,880	14	41,926,880	95.57%
68,000	0	6,020	0	40,988,880	14	41,940,880	95.57%
69,000	0	6,020	0	40,988,880	14	41,954,880	95.57%
70,000	0	6,020	0	40,988,880	14	41,968,880	95.57%
71,000	0	6,020	0	40,988,880	14	41,982,880	95.57%
72,000	2	6,022	144,000	41,132,880	12	41,996,880	95.91%
73,000	0	6,022	0	41,132,880	12	42,008,880	95.91%
74,000	0	6,022	0	41,132,880	12	42,020,880	95.91%
75,000	0	6,022	0	41,132,880	12	42,032,880	95.91%
76,000	0	6,022	0	41,132,880	12	42,044,880	95.91%
77,000	0	6,022	0	41,132,880	12	42,056,880	95.91%
78,000	0	6,022	0	41,132,880	12	42,068,880	95.91%
79,000	0	6,022	0	41,132,880	12	42,080,880	95.91%
80,000	0	6,022	0	41,132,880	12	42,092,880	95.91%
81,000	0	6,022	0	41,132,880	12	42,104,880	95.91%
82,000	0	6,022	0	41,132,880	12	42,116,880	95.91%
83,000	0	6,022	0	41,132,880	12	42,128,880	95.91%
84,000	0	6,022	0	41,132,880	12	42,140,880	95.91%
85,000	0	6,022	0	41,132,880	12	42,152,880	95.91%
86,000	2	6,024	172,000	41,304,880	10	42,164,880	96.31%
87,000	0	6,024	0	41,304,880	10	42,174,880	96.31%
88,000	2	6,026	176,000	41,480,880	8	42,184,880	96.72%
89,000	0	6,026	0	41,480,880	8	42,192,880	96.72%
90,000	0	6,026	0	41,480,880	8	42,200,880	96.72%
91,000	0	6,026	0	41,480,880	8	42,208,880	96.72%
92,000	0	6,026	0	41,480,880	8	42,216,880	96.72%
93,000	0	6,026	0	41,480,880	8	42,224,880	96.72%

0086A

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

Schedule E-14
 Page __ of 23

Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]÷(5)	(8) Percentage of Total
94,000	0	6,026	0	41,480,880	8	42,232,880	96.72%
95,000	0	6,026	0	41,480,880	8	42,240,880	96.72%
96,000	0	6,026	0	41,480,880	8	42,248,880	96.72%
97,000	0	6,026	0	41,480,880	8	42,256,880	96.72%
98,000	0	6,026	0	41,480,880	8	42,264,880	96.72%
99,000	2	6,028	198,000	41,678,880	6	42,272,880	97.18%
100,000	0	6,028	0	41,678,880	6	42,278,880	97.18%
101,000	0	6,028	0	41,678,880	6	42,284,880	97.18%
102,000	0	6,028	0	41,678,880	6	42,290,880	97.18%
103,000	0	6,028	0	41,678,880	6	42,296,880	97.18%
104,000	0	6,028	0	41,678,880	6	42,302,880	97.18%
105,000	0	6,028	0	41,678,880	6	42,308,880	97.18%
106,000	0	6,028	0	41,678,880	6	42,314,880	97.18%
107,000	0	6,028	0	41,678,880	6	42,320,880	97.18%
108,000	0	6,028	0	41,678,880	6	42,326,880	97.18%
109,000	0	6,028	0	41,678,880	6	42,332,880	97.18%
110,000	0	6,028	0	41,678,880	6	42,338,880	97.18%
111,000	0	6,028	0	41,678,880	6	42,344,880	97.18%
112,000	0	6,028	0	41,678,880	6	42,350,880	97.18%
113,000	0	6,028	0	41,678,880	6	42,356,880	97.18%
114,000	0	6,028	0	41,678,880	6	42,362,880	97.18%
115,000	0	6,028	0	41,678,880	6	42,368,880	97.18%
116,000	0	6,028	0	41,678,880	6	42,374,880	97.18%
117,000	0	6,028	0	41,678,880	6	42,380,880	97.18%
118,000	0	6,028	0	41,678,880	6	42,386,880	97.18%
119,000	0	6,028	0	41,678,880	6	42,392,880	97.18%
120,000	0	6,028	0	41,678,880	6	42,398,880	97.18%
121,000	0	6,028	0	41,678,880	6	42,404,880	97.18%
122,000	0	6,028	0	41,678,880	6	42,410,880	97.18%
123,000	0	6,028	0	41,678,880	6	42,416,880	97.18%
124,000	0	6,028	0	41,678,880	6	42,422,880	97.18%
125,000	0	6,028	0	41,678,880	6	42,428,880	97.18%
126,000	0	6,028	0	41,678,880	6	42,434,880	97.18%
127,000	0	6,028	0	41,678,880	6	42,440,880	97.18%
128,000	0	6,028	0	41,678,880	6	42,446,880	97.18%
129,000	0	6,028	0	41,678,880	6	42,452,880	97.18%
130,000	0	6,028	0	41,678,880	6	42,458,880	97.18%
131,000	0	6,028	0	41,678,880	6	42,464,880	97.18%
132,000	0	6,028	0	41,678,880	6	42,470,880	97.18%
133,000	0	6,028	0	41,678,880	6	42,476,880	97.18%
134,000	0	6,028	0	41,678,880	6	42,482,880	97.18%
135,000	0	6,028	0	41,678,880	6	42,488,880	97.18%
136,000	0	6,028	0	41,678,880	6	42,494,880	97.18%
137,000	0	6,028	0	41,678,880	6	42,500,880	97.18%
138,000	0	6,028	0	41,678,880	6	42,506,880	97.18%
139,000	0	6,028	0	41,678,880	6	42,512,880	97.18%
140,000	0	6,028	0	41,678,880	6	42,518,880	97.18%

0086B

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

Schedule E-14
 Page ___ of 23

Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor $\frac{[(1) \times (6)] + (5)}{[(1) \times (6)] + (5)}$	Percentage of Total
141,000	0	6,028	0	41,678,880	6	42,524,880	97.18%
142,000	0	6,028	0	41,678,880	6	42,530,880	97.18%
143,000	0	6,028	0	41,678,880	6	42,536,880	97.18%
144,000	0	6,028	0	41,678,880	6	42,542,880	97.18%
145,000	0	6,028	0	41,678,880	6	42,548,880	97.18%
146,000	0	6,028	0	41,678,880	6	42,554,880	97.18%
147,000	0	6,028	0	41,678,880	6	42,560,880	97.18%
148,000	0	6,028	0	41,678,880	6	42,566,880	97.18%
149,000	0	6,028	0	41,678,880	6	42,572,880	97.18%
150,000	0	6,028	0	41,678,880	6	42,578,880	97.18%
151,000	0	6,028	0	41,678,880	6	42,584,880	97.18%
152,000	0	6,028	0	41,678,880	6	42,590,880	97.18%
153,000	0	6,028	0	41,678,880	6	42,596,880	97.18%
154,000	0	6,028	0	41,678,880	6	42,602,880	97.18%
155,000	0	6,028	0	41,678,880	6	42,608,880	97.18%
156,000	0	6,028	0	41,678,880	6	42,614,880	97.18%
157,000	0	6,028	0	41,678,880	6	42,620,880	97.18%
158,000	0	6,028	0	41,678,880	6	42,626,880	97.18%
159,000	0	6,028	0	41,678,880	6	42,632,880	97.18%
160,000	0	6,028	0	41,678,880	6	42,638,880	97.18%
161,000	0	6,028	0	41,678,880	6	42,644,880	97.18%
162,000	0	6,028	0	41,678,880	6	42,650,880	97.18%
163,000	0	6,028	0	41,678,880	6	42,656,880	97.18%
164,000	0	6,028	0	41,678,880	6	42,662,880	97.18%
165,000	0	6,028	0	41,678,880	6	42,668,880	97.18%
166,000	0	6,028	0	41,678,880	6	42,674,880	97.18%
167,000	0	6,028	0	41,678,880	6	42,680,880	97.18%
168,000	0	6,028	0	41,678,880	6	42,686,880	97.18%
169,000	0	6,028	0	41,678,880	6	42,692,880	97.18%
170,000	0	6,028	0	41,678,880	6	42,698,880	97.18%
171,000	0	6,028	0	41,678,880	6	42,704,880	97.18%
172,000	0	6,028	0	41,678,880	6	42,710,880	97.18%
173,000	0	6,028	0	41,678,880	6	42,716,880	97.18%
174,000	0	6,028	0	41,678,880	6	42,722,880	97.18%
175,000	0	6,028	0	41,678,880	6	42,728,880	97.18%
176,000	0	6,028	0	41,678,880	6	42,734,880	97.18%
177,000	0	6,028	0	41,678,880	6	42,740,880	97.18%
178,000	0	6,028	0	41,678,880	6	42,746,880	97.18%
179,000	0	6,028	0	41,678,880	6	42,752,880	97.18%
180,000	0	6,028	0	41,678,880	6	42,758,880	97.18%
181,000	0	6,028	0	41,678,880	6	42,764,880	97.18%
182,000	0	6,028	0	41,678,880	6	42,770,880	97.18%
183,000	0	6,028	0	41,678,880	6	42,776,880	97.18%
184,000	0	6,028	0	41,678,880	6	42,782,880	97.18%
185,000	0	6,028	0	41,678,880	6	42,788,880	97.18%
186,000	0	6,028	0	41,678,880	6	42,794,880	97.18%
187,000	0	6,028	0	41,678,880	6	42,800,880	97.18%

0086C

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page __ of 23

Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor $\frac{(1)X(6)}{(1)X(6)+(5)}$	Percentage of Total
188,000	0	6,028	0	41,678,880	6	42,806,880	97.18%
189,000	0	6,028	0	41,678,880	6	42,812,880	97.18%
190,000	0	6,028	0	41,678,880	6	42,818,880	97.18%
191,000	0	6,028	0	41,678,880	6	42,824,880	97.18%
192,000	0	6,028	0	41,678,880	6	42,830,880	97.18%
193,000	0	6,028	0	41,678,880	6	42,836,880	97.18%
194,000	0	6,028	0	41,678,880	6	42,842,880	97.18%
195,000	0	6,028	0	41,678,880	6	42,848,880	97.18%
196,000	0	6,028	0	41,678,880	6	42,854,880	97.18%
197,000	0	6,028	0	41,678,880	6	42,860,880	97.18%
198,000	2	6,030	396,000	42,074,880	4	42,866,880	98.11%
199,000	2	6,032	398,000	42,472,880	2	42,870,880	99.03%
207,000	2	6,034	414,000	42,886,880	0	42,886,880	100.00%
	<u>6,034</u>	<u>6,034</u>	<u>42,886,880</u>	<u>42,886,880</u>	<u>0</u>	<u>42,886,880</u>	

Data recorded for residential sewer customers. (63722)

0086D

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. Lubertozi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,415,090	[a] \$ 523,080	\$ 2,938,169	\$ 2,340,909	\$ 2,462,506	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)	(1,224,197)	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	21,037	-
9	Working Capital Allowance	<u>45,970</u>	[d] <u>351,429</u>	<u>397,399</u>	<u>397,399</u>	<u>397,399</u>	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>\$ 1,786,854</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. Lubertozi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/00	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 3,107,924	[a] \$ (532,959)	\$ 2,574,965	\$ 2,104,842	\$ 2,299,836	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)	(774,978)	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	11,358	-
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>\$ 2,377,793</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 Water Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) 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)	(992,968)		
42	Total	<u>2,357,686</u>	<u>2,431,867</u>	<u>2,479,283</u>		

0009

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	52,046	52,046	52,046	52,046	52,046	52,046	52,046
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304.2 Structures & Improvements	96,640	96,640	96,640	96,640	99,796	100,060	101,118
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 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)	(869,188)	(869,188)	(869,188)	(869,188)	(869,188)	(869,188)	(869,188)
42	Total	2,357,686	2,604,947	2,596,487	2,588,257	2,596,021	2,593,687	2,621,387

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

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 02#071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule A-6
Page 3 of 3

Preparer: Steven M. Lubertoza

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

Line No.	(1) Account No. and Name	(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 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, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	157,298	157,298	157,298	157,298	157,298	157,298	157,298
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	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 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							
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)	(1,137,379)	(1,137,379)	(1,137,379)	(1,137,379)	(1,137,379)	(1,137,379)	(992,968)
42	Total	2,355,800	2,356,226	2,345,660	2,384,456	2,398,202	2,431,867	2,479,283

0011

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) 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					
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					
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					
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					
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	66,260		0
40						
	Total	<u>2,121,314</u>	<u>3,225,915</u>	<u>2,324,117</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
Historical Projected

Schedule A-6
Page 2 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) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTAGIBLE PLANT							
2	351.1 Organization	150	150	150	150	150	150	150
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	16,472	16,472	16,472	16,472	16,472	16,472	16,472
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361.2 Collection Sewers - Gravity	733,177	733,285	733,285	733,285	733,285	733,285	733,285
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	103,362	103,362	103,362	103,362	107,470	107,470	107,470
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUM PING 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	68,600	68,600	68,600	68,600	68,600	68,600
40								
	Total	2,121,314	2,252,865	2,252,542	2,248,335	2,254,783	2,250,658	2,264,664

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. Lubertowzi

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	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)	63,531	63,531	63,531	63,531	63,531	63,531	66,260
40								
	Total	2,260,879	2,261,767	2,256,088	2,277,141	2,286,568	3,225,915	2,324,117

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) 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 Lake, 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	191,984	0.00%	0
42	Total	<u>(1,047,997.94)</u>	<u>(1,156,107.67)</u>	<u>(1,224,197)</u>		<u>0</u>

0017

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(42,069)	(42,178)	(42,286)	(42,395)	(42,503)	(42,611)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(20,981)	(21,225)	(21,469)	(21,713)	(20,513)	(19,921)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(66,002)	(66,439)	(66,875)	(67,312)	(67,748)	(68,185)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power 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	175,109	175,109	175,109	175,109	175,109
42	Total	<u>(1,047,997.94)</u>	<u>(1,225,247.11)</u>	<u>(1,227,459.56)</u>	<u>(1,243,637.76)</u>	<u>(1,234,117.22)</u>	<u>(1,232,028.97)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. 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								
12	309.2 Supply Mains								
13	310.2 Power Generation Equipment								
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								
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								
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)								
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								
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								
30	GENERAL PLANT								
31	303.5 Land & Land Rights								
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								
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								
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 (Computer)	(65,582)	(65,740)	(65,899)	(66,057)	(66,218)	(66,380)	(66,542)	(56,807)
41	348.5 Other Tangible Plant (Allocated-UIP)	175,109	211,671	211,671	211,671	211,671	211,671	211,671	191,984
42	Total	<u>(1,283,966.83)</u>	<u>(1,228,706.95)</u>	<u>(1,237,792.47)</u>	<u>(1,281,052.74)</u>	<u>(1,248,971.82)</u>	<u>(1,267,479.19)</u>	<u>(1,156,107.67)</u>	<u>(1,224,197)</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. Lubertozzi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(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)	(19,809)	0.00%	0
40	TOTAL	<u>(749,345)</u>	<u>(813,034)</u>	<u>(774,978)</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 [x]
Historical [x] Projected []

Schedule A-10
Page 2 of 3

Preparer: Steven M. Luberto

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)	(18,861)	(18,861)	(18,861)	(18,861)	(18,861)	(18,861)	(20,914)
39	TOTAL	<u>(749,345)</u>	<u>(843,184)</u>	<u>(749,992)</u>	<u>(753,413)</u>	<u>(756,396)</u>	<u>(760,164)</u>	<u>(763,931)</u>	<u>(769,787)</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 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	(20,914)	(20,914)	(20,914)	(20,914)	(20,914)	(19,809)
39	TOTAL	<u>(773,590)</u>	<u>(777,020)</u>	<u>(780,763)</u>	<u>(784,099)</u>	<u>(813,034)</u>	<u>(774,978)</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. Luberto

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	184,949	789,146	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	8,323	50,724	B-3 & B-15
7	Provision for Income Taxes	6,560	(18,123)	(11,563)	66,464	54,901	B-3 & C-1
8	OPERATING EXPENSES	495,039	53,340	548,379	74,787	623,166	
9	NET OPERATING INCOME	95,565	(39,747)	55,818	110,162	165,980	
11	RATE BASE	1,303,261		2,424,634		1,786,854	
12	RATE OF RETURN	7.33%		2.30%		9.29%	

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

0040

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	386,850	12,141	398,992	510,847	909,839	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	22,988	49,100	B-3 & B-15
7	Provision for Income Tax:	<u>(66,831)</u>	<u>(43,573)</u>	<u>(110,404)</u>	<u>183,581</u>	<u>73,177</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>423,812</u>	<u>58,467</u>	<u>482,279</u>	<u>206,569</u>	<u>688,848</u>	
9	NET OPERATING INCOME	<u>(36,962)</u>	<u>(46,325)</u>	<u>(83,287)</u>	<u>304,278</u>	<u>220,991</u>	
11	RATE BASE	<u>2,280,488</u>		<u>2,482,276</u>		<u>2,377,793</u>	
12	RATE OF RETURN	<u>(1.62%)</u>		<u>(3.36%)</u>		<u>9.29%</u>	

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

0041

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	13,592		12,141	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>13,592</u>	<u>0</u>	<u>12,141</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		184,949		510,847
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>184,949</u>	<u>0</u>	<u>510,847</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	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)	<u>44,747</u>	<u>0</u>	<u>124,454</u>	<u>0</u>
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	23,800		(24,250)	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7.	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	(84)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	3,000	8,323	1,836	22,988
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(18,123)	66,464	(43,573)	183,581
17	Total Operating Expense Adjustments	<u>53,340</u>	<u>74,787</u>	<u>58,467</u>	<u>206,569</u>
18	Total Adjustments to Net Operating Income	<u>(39,747)</u>	<u>110,162</u>	<u>(46,325)</u>	<u>304,278</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,876,120	45.07%	8.73%	3.94%
2	Short-Term Debt	343,022	8.24%	3.00%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,898,769	45.59%	11.07%	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>4,164,647</u>	<u>100.02%</u>		<u>9.29%</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	(70,600,803)	45.56%	1,876,120	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(12,912,863)	8.33%	343,022	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,764	69,945,301	73,349,304	(71,450,535)	46.11%	1,898,769	
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	Total	<u>170,271,464</u>	<u>150,032,492</u>	<u>159,157,563</u>	<u>(154,992,917)</u>	<u>100.00%</u>	<u>\$4,164,647</u>	

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

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

0069

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule D-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Not applicable.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Parent Company Utilities, Inc.
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] 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	79,699	(1)	7,255,885	1.098%
2	Bank of America	318,395	(1)	6,000,000	5.307%
Total		<u>398,094</u>		<u>13,255,885</u>	<u>3.00%</u>

Recap Schedules: A-19, D-2

(1) Various Maturity dates - See schedule 0071A

0071

Utilities, Inc.

<u>Amount</u> <u>Outstanding</u>	<u>Date Due</u>
<u>Bank of America</u>	
4,500,000.00	1/5/02
6,500,000.00	2/28/02
<u>11,000,000.00</u>	

American National Bank

801,000.00	12/31/01
2,500,000.00	1/3/02
2,000,000.00	2/5/02
1,500,000.00	1/31/02
2,000,000.00	1/18/02
1,000,000.00	1/25/02
3,000,000.00	2/1/02
<u>12,801,000.00</u>	

0071A

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1

Preparer: Steven M. Lubertozzi

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Mth Average Principal Amount Outstanding 12/31/01	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,307,692	1,000,000	0	45,048	0	9,787	486,185	495,972	9.42%
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	0	135,875	0	18,937	925,258	944,194	9.32%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0	0	952,096	0	75,605	3,452,200	3,527,805	8.81%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0	0	58,471	0	27,660	1,180,500	1,208,160	8.09%
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	0	0	0	0			
8	Bank Debt				0					0	0	
	Total		<u>81,345,623</u>	<u>71,922,546</u>	<u>2,500,000</u>	<u>0</u>	<u>1,191,490</u>	<u>0</u>	<u>131,989</u>	<u>6,044,142</u>	<u>6,176,131</u>	<u>8.73%</u>

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

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. Lubertozi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing	Index Adjusted	Proposed	Water	Water	Water	Water	Water	Water	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	Sewer	
	Rates	Rates	Rates															
Residential																		
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	\$ 2.08						\$ 2.34	\$ 2.36	\$ 5.46							
Oakland Shores																		
5/8" Meter	\$ 12.08	\$ 12.16	\$ 16.74															
1" Meter	\$ 30.12	\$ 30.32	\$ 41.69															
Gallonage Charge/MG	\$ 2.06	\$ 2.07	\$ 2.08															
City of Sanford																		
Outside of City									N/A	\$ 25.18								
Gallonage Charge/MG									(a)	\$ 4.14								
Inside City									N/A	\$ 20.14								
Gallonage Charge/MG									(a)	\$ 3.31								
General Service																		
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	\$ 2.08						\$ 2.79	\$ 2.81	\$ 5.46							

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. 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.

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>
Residential						
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
Oakland Shores						
5/8" Meter	1,664,330	192	\$2.06	\$12.08	29.94	\$4,588
1" Meter	0	0	\$2.06	\$30.12		\$0
Total Residential	<u>236,995,695</u>	<u>31,019</u>				<u>\$567,962</u>
General Service						
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
Total Residential	<u>9,079,942</u>	<u>218</u>				<u>\$19,547</u>
Total Water Revenues	<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>			0076	
Unreconcilable Difference Percent		<u>-1.06%</u>				

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
Residential						
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
Oakland Shores						
5/8" Meter	1,664,330	192	\$2.07	\$12.16	30.10	\$4,613
1" Meter	0	0	\$2.07	\$30.32		\$0
Total Residential	236,995,695	31,019				\$575,023
General Service						
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
Total General Service	9,079,942	218				\$19,789
Total Water Revenues	246,075,637	31,237				\$594,812

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
Residential						
5/8" Meter	232,742,865	30,553	\$2.08	\$16.74	32.57	\$739,523
1" Meter	1,708,440	156	\$2.08	\$41.69	64.41	\$6,808
1.5" Meter	0	0	\$2.08	\$83.30		\$0
5/8" Meter Irrigation	880,060	118	\$2.08	\$16.74	32.24	\$2,817
1" Meter Irrigation	0	0	\$2.08	\$41.69		\$0
Oakland Shores						
5/8" Meter	1,664,330	192	\$2.08	\$16.74	34.76	\$5,067
1" Meter	0	0	\$2.08	\$41.69		\$0
	<u>236,995,695</u>	<u>31,019</u>				
Total Residential						<u>\$754,215</u>
General Service						
5/8" Meter	753,000	96	\$2.08	\$16.74	33.04	\$2,369
1" Meter	785,370	48	\$2.08	\$41.69	75.70	\$2,633
1.5" Meter	620,992	24	\$2.08	\$83.30	137.08	\$2,290
2" Meter	2,996,900	12	\$2.08	\$133.38	652.52	\$7,030
3" Meter	2,704,450	12	\$2.08	\$266.70	735.18	\$7,222
4" Meter	0	2	\$2.08	\$416.75	416.75	\$417
5/8" Meter Irrigation	0	0		\$16.74		\$0
1" Meter Irrigation	172,560	12	\$2.08	\$41.69	71.58	\$609
1.5" Meter Irrigation	0	0	\$2.08	\$83.30		\$0
2" Meter Irrigation	1,046,670	12	\$2.08	\$133.38	314.69	\$2,976
Total Residential	<u>\$9,079,942</u>	<u>218</u>				<u>\$25,546</u>
Total Water Revenues						<u>\$779,761</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
Residential						
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
Total Residential	98,365,731	16,732				\$369,999
General Service						
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
Total General Service	6,088,330	86				\$21,661
Total Sewer Revenues	104,454,061	16,818				\$391,660
					Misc Charges	\$4,031
					Total Revenues	395,691

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.

0079

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>
Residential						
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
Total Residential					<u>\$373,140</u>	
General Service						
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
Total General Service	<u>6,088,330</u>	<u>86</u>			<u>21,821</u>	
Total Sewer Revenues	<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. Lubertozi

Explanation: Calculation of Proposed Sewer Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
5/8" Meter	98,365,731	16,720	5.46	38.71	70.85	\$861,019
Flat Rate = 15,000 gallons	0	12	0.00	114.22	114.22	\$685
Total Residential	<u>0</u>	<u>0</u>				<u>\$861,704</u>
General Service						
5/8" Meter	106,070	24	5.46	38.71	62.85	\$1,044
1" Meter	280,910	36	5.46	96.74	139.37	\$3,276
1.5" Meter	0	0	5.46	193.64		\$0
2" Meter	2,996,900	12	5.46	309.81	1674.25	\$18,232
4" Meter	2,704,450	14	5.46	968.09	2023.49	\$21,552
Total General Service	<u>6,088,330</u>	<u>86</u>				<u>44,104</u>
Total Sewer Revenues	<u>6,088,330</u>	<u>86</u>				<u>905,808</u>

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
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	1.01%
4,000	1,274	3,791	5,094,800	9,796,740	26,762	116,844,100	2.11%
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	5.37%
7,000	1,525	8,054	10,676,820	35,577,620	22,499	193,070,200	7.68%
8,000	1,627	9,680	13,013,440	48,591,060	20,872	215,569,140	10.49%
9,000	1,641	11,322	14,770,980	63,362,040	19,231	236,441,400	13.68%
10,000	1,704	13,026	17,041,600	80,403,640	17,527	255,672,440	17.35%
11,000	1,677	14,703	18,445,900	98,849,540	15,850	273,199,320	21.34%
12,000	1,597	16,300	19,163,760	118,013,300	14,253	289,049,300	25.47%
13,000	1,446	17,746	18,797,740	136,811,040	12,807	303,302,300	29.53%
14,000	1,288	19,034	18,036,200	154,847,240	11,519	316,109,320	33.42%
15,000	1,163	20,197	17,444,100	172,291,340	10,356	327,628,040	37.19%
16,000	1,009	21,206	16,144,000	188,435,340	9,347	337,983,820	40.67%
17,000	963	22,168	16,363,520	204,798,860	8,384	347,330,600	44.21%
18,000	797	22,965	14,337,000	219,135,860	7,588	355,714,820	47.30%
19,000	708	23,673	13,453,140	232,589,000	6,880	363,302,540	50.20%
20,000	630	24,303	12,598,400	245,187,400	6,250	370,182,200	52.92%
21,000	526	24,829	11,043,480	256,230,880	5,724	376,431,940	55.31%
22,000	578	25,406	12,705,440	268,936,320	5,146	382,155,800	58.05%
23,000	437	25,844	10,060,200	278,996,520	4,709	387,302,140	60.22%
24,000	381	26,225	9,151,200	288,147,720	4,328	392,011,080	62.20%
25,000	326	26,551	8,151,000	296,298,720	4,002	396,338,720	63.96%
26,000	354	26,905	9,204,000	305,502,720	3,648	400,340,320	65.94%
27,000	281	27,187	7,598,880	313,101,600	3,366	403,987,920	67.58%
28,000	257	27,443	7,182,560	320,284,160	3,110	407,354,080	69.13%
29,000	261	27,704	7,555,660	327,839,820	2,849	410,463,720	70.76%
30,000	204	27,908	6,133,800	333,973,620	2,645	413,312,820	72.09%
31,000	160	28,068	4,960,000	338,933,620	2,485	415,957,460	73.16%
32,000	156	28,224	4,983,680	343,917,300	2,329	418,442,100	74.23%
33,000	156	28,379	5,136,780	349,054,080	2,173	420,771,000	75.34%
34,000	134	28,513	4,556,000	353,610,080	2,039	422,944,240	76.33%
35,000	126	28,640	4,426,100	358,036,180	1,913	424,983,480	77.28%
36,000	125	28,764	4,484,160	362,520,340	1,788	426,896,260	78.25%
37,000	110	28,875	4,074,440	366,594,780	1,678	428,684,480	79.13%
38,000	86	28,961	3,283,200	369,877,980	1,592	430,362,580	79.84%
39,000	102	29,063	3,974,100	373,852,080	1,490	431,954,280	80.70%
40,000	96	29,159	3,840,000	377,692,080	1,394	433,444,080	81.52%
41,000	68	29,227	2,788,000	380,480,080	1,326	434,837,880	82.13%
42,000	86	29,313	3,612,000	384,092,080	1,240	436,163,680	82.91%
43,000	62	29,375	2,666,000	386,758,080	1,178	437,403,480	83.48%
44,000	68	29,443	2,992,000	389,750,080	1,110	438,581,280	84.13%
45,000	62	29,505	2,790,000	392,540,080	1,048	439,691,080	84.73%
46,000	66	29,571	3,054,400	395,594,480	981	440,738,880	85.39%
47,000	40	29,611	1,880,000	397,474,480	941	441,720,280	85.79%
48,000	54	29,665	2,592,000	400,066,480	887	442,661,680	86.35%
49,000	48	29,713	2,352,000	402,418,480	839	443,549,080	86.86%
50,000	40	29,753	2,000,000	404,418,480	799	444,388,480	87.29%
51,000	34	29,787	1,734,000	406,152,480	765	445,187,880	87.67%
52,000	36	29,823	1,872,000	408,024,480	729	445,953,280	88.07%
53,000	42	29,865	2,226,000	410,250,480	687	446,682,680	88.55%
54,000	50	29,915	2,700,000	412,950,480	637	447,370,080	89.13%
55,000	30	29,945	1,650,000	414,600,480	607	448,007,480	89.49%
56,000	40	29,986	2,262,400	416,862,880	567	448,614,880	89.98%
57,000	20	30,006	1,140,000	418,002,880	547	449,181,880	90.23%
58,000	14	30,020	812,000	418,814,880	533	449,728,880	90.40%
59,000	20	30,040	1,180,000	419,994,880	513	450,261,880	90.66%
60,000	34	30,074	2,040,000	422,034,880	479	450,774,880	91.10%
61,000	23	30,097	1,403,000	423,437,880	456	451,253,880	91.40%
62,000	16	30,113	992,000	424,429,880	440	451,709,880	91.61%

0093

Billing Analysis

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. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed [(1) X (2)]	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6) ÷ (5)]	Percentage of Total
63,000	15	30,128	945,000	425,374,880	425	452,149,880	91.82%
64,000	20	30,148	1,280,000	426,654,880	405	452,574,880	92.09%
65,000	24	30,172	1,560,000	428,214,880	381	452,979,880	92.43%
66,000	22	30,194	1,452,000	429,666,880	359	453,360,880	92.74%
67,000	24	30,218	1,608,000	431,274,880	335	453,719,880	93.09%
68,000	12	30,230	816,000	432,090,880	323	454,054,880	93.27%
69,000	14	30,244	966,000	433,056,880	309	454,377,880	93.47%
70,000	6	30,250	420,000	433,476,880	303	454,686,880	93.57%
71,000	16	30,266	1,136,000	434,612,880	287	454,989,880	93.81%
72,000	10	30,276	720,000	435,332,880	277	455,276,880	93.97%
73,000	24	30,300	1,752,000	437,084,880	253	455,553,880	94.34%
74,000	14	30,314	1,036,000	438,120,880	239	455,806,880	94.57%
75,000	4	30,318	300,000	438,420,880	235	456,045,880	94.63%
76,000	16	30,334	1,216,000	439,636,880	219	456,280,880	94.89%
77,000	10	30,344	770,000	440,406,880	209	456,499,880	95.06%
78,000	3	30,347	234,000	440,640,880	206	456,708,880	95.11%
79,000	10	30,357	790,000	441,430,880	196	456,914,880	95.28%
80,000	10	30,367	800,000	442,230,880	186	457,110,880	95.45%
81,000	4	30,371	324,000	442,554,880	182	457,296,880	95.52%
82,000	4	30,375	328,000	442,882,880	178	457,478,880	95.60%
83,000	10	30,385	830,000	443,712,880	168	457,656,880	95.77%
84,000	4	30,389	336,000	444,048,880	164	457,824,880	95.85%
85,000	8	30,397	680,000	444,728,880	156	457,988,880	95.99%
86,000	8	30,405	688,000	445,416,880	148	458,144,880	96.14%
87,000	8	30,413	696,000	446,112,880	140	458,292,880	96.29%
88,000	4	30,417	352,000	446,464,880	136	458,432,880	96.37%
89,000	4	30,421	356,000	446,820,880	132	458,568,880	96.45%
90,000	4	30,425	360,000	447,180,880	128	458,700,880	96.52%
91,000	6	30,431	546,000	447,726,880	122	458,828,880	96.64%
92,000	0	30,431	0	447,726,880	122	458,950,880	96.64%
93,000	6	30,437	558,000	448,284,880	116	459,072,880	96.76%
94,000	2	30,439	188,000	448,472,880	114	459,188,880	96.80%
95,000	2	30,441	190,000	448,662,880	112	459,302,880	96.84%
96,000	6	30,447	576,000	449,238,880	106	459,414,880	96.97%
97,000	2	30,449	194,000	449,432,880	104	459,520,880	97.01%
98,000	4	30,453	392,000	449,824,880	100	459,624,880	97.09%
99,000	2	30,455	198,000	450,022,880	98	459,724,880	97.14%
100,000	4	30,459	400,000	450,422,880	94	459,822,880	97.22%
101,000	4	30,463	404,000	450,826,880	90	459,916,880	97.31%
102,000	4	30,467	408,000	451,234,880	86	460,006,880	97.40%
103,000	2	30,469	206,000	451,440,880	84	460,092,880	97.44%
104,000	2	30,471	208,000	451,648,880	82	460,176,880	97.49%
105,000	0	30,471	0	451,648,880	82	460,258,880	97.49%
106,000	2	30,473	212,000	451,860,880	80	460,340,880	97.53%
107,000	4	30,477	428,000	452,288,880	76	460,420,880	97.63%
108,000	2	30,479	216,000	452,504,880	74	460,496,880	97.67%
109,000	2	30,481	218,000	452,722,880	72	460,570,880	97.72%
110,000	6	30,487	660,000	453,382,880	66	460,642,880	97.86%
111,000	4	30,491	444,000	453,826,880	62	460,708,880	97.96%
112,000	2	30,493	224,000	454,050,880	60	460,770,880	98.01%
113,000	0	30,493	0	454,050,880	60	460,830,880	98.01%
114,000	2	30,495	228,000	454,278,880	58	460,890,880	98.06%
115,000	2	30,497	230,000	454,508,880	56	460,948,880	98.10%
116,000	2	30,499	232,000	454,740,880	54	461,004,880	98.15%
117,000	0	30,499	0	454,740,880	54	461,058,880	98.15%
118,000	0	30,499	0	454,740,880	54	461,112,880	98.15%
119,000	2	30,501	238,000	454,978,880	52	461,166,880	98.21%
120,000	2	30,503	240,000	455,218,880	50	461,218,880	98.26%
121,000	0	30,503	0	455,218,880	50	461,268,880	98.26%
122,000	0	30,503	0	455,218,880	50	461,318,880	98.26%
123,000	2	30,505	246,000	455,464,880	48	461,368,880	98.31%
124,000	6	30,511	744,000	456,208,880	42	461,416,880	98.47%
125,000	0	30,511	0	456,208,880	42	461,458,880	98.47%
126,000	2	30,513	252,000	456,460,880	40	461,500,880	98.53%
127,000	6	30,519	762,000	457,222,880	34	461,540,880	98.69%
128,000	0	30,519	0	457,222,880	34	461,574,880	98.69%
129,000	0	30,519	0	457,222,880	34	461,608,880	98.69%
130,000	0	30,519	0	457,222,880	34	461,642,880	98.69%
131,000	0	30,519	0	457,222,880	34	461,676,880	98.69%
132,000	0	30,519	0	457,222,880	34	461,710,880	98.69%
133,000	2	30,521	266,000	457,488,880	32	461,744,880	98.75%
134,000	0	30,521	0	457,488,880	32	461,776,880	98.75%
135,000	0	30,521	0	457,488,880	32	461,808,880	98.75%
136,000	0	30,521	0	457,488,880	32	461,840,880	98.75%
137,000	0	30,521	0	457,488,880	32	461,872,880	98.75%
138,000	0	30,521	0	457,488,880	32	461,904,880	98.75%
139,000	0	30,521	0	457,488,880	32	461,936,880	98.75%
140,000	2	30,523	280,000	457,768,880	30	461,968,880	98.81%
141,000	0	30,523	0	457,768,880	30	461,998,880	98.81%
142,000	2	30,525	284,000	458,052,880	28	462,028,880	98.87%
143,000	0	30,525	0	458,052,880	28	462,056,880	98.87%
144,000	0	30,525	0	458,052,880	28	462,084,880	98.87%
145,000	0	30,525	0	458,052,880	28	462,112,880	98.87%

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. Lubertozi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed [1] X [2]	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
146,000	0	30,525	0	458,052,880	28	462,140,880	98.87%
147,000	2	30,527	294,000	458,346,880	26	462,168,880	98.93%
148,000	0	30,527	0	458,346,880	26	462,194,880	98.93%
149,000	0	30,527	0	458,346,880	26	462,220,880	98.93%
150,000	0	30,527	0	458,346,880	26	462,246,880	98.93%
151,000	2	30,529	302,000	458,648,880	24	462,272,880	99.00%
152,000	0	30,529	0	458,648,880	24	462,296,880	99.00%
153,000	2	30,531	306,000	458,954,880	22	462,320,880	99.06%
154,000	0	30,531	0	458,954,880	22	462,342,880	99.06%
155,000	0	30,531	0	458,954,880	22	462,364,880	99.06%
156,000	0	30,531	0	458,954,880	22	462,386,880	99.06%
157,000	2	30,533	314,000	459,268,880	20	462,408,880	99.13%
158,000	0	30,533	0	459,268,880	20	462,428,880	99.13%
159,000	0	30,533	0	459,268,880	20	462,448,880	99.13%
160,000	0	30,533	0	459,268,880	20	462,468,880	99.13%
161,000	0	30,533	0	459,268,880	20	462,488,880	99.13%
162,000	2	30,535	324,000	459,592,880	18	462,508,880	99.20%
163,000	0	30,535	0	459,592,880	18	462,526,880	99.20%
164,000	0	30,535	0	459,592,880	18	462,544,880	99.20%
165,000	2	30,537	330,000	459,922,880	16	462,562,880	99.27%
166,000	0	30,537	0	459,922,880	16	462,578,880	99.27%
167,000	0	30,537	0	459,922,880	16	462,594,880	99.27%
168,000	2	30,539	336,000	460,258,880	14	462,610,880	99.35%
169,000	0	30,539	0	460,258,880	14	462,624,880	99.35%
170,000	0	30,539	0	460,258,880	14	462,638,880	99.35%
171,000	0	30,539	0	460,258,880	14	462,652,880	99.35%
172,000	2	30,541	344,000	460,602,880	12	462,666,880	99.42%
173,000	0	30,541	0	460,602,880	12	462,678,880	99.42%
174,000	0	30,541	0	460,602,880	12	462,690,880	99.42%
175,000	0	30,541	0	460,602,880	12	462,702,880	99.42%
176,000	0	30,541	0	460,602,880	12	462,714,880	99.42%
177,000	0	30,541	0	460,602,880	12	462,726,880	99.42%
178,000	0	30,541	0	460,602,880	12	462,738,880	99.42%
179,000	0	30,541	0	460,602,880	12	462,750,880	99.42%
180,000	0	30,541	0	460,602,880	12	462,762,880	99.42%
181,000	0	30,541	0	460,602,880	12	462,774,880	99.42%
182,000	0	30,541	0	460,602,880	12	462,786,880	99.42%
183,000	0	30,541	0	460,602,880	12	462,798,880	99.42%
184,000	0	30,541	0	460,602,880	12	462,810,880	99.42%
185,000	2	30,543	370,000	460,972,880	10	462,822,880	99.50%
186,000	0	30,543	0	460,972,880	10	462,832,880	99.50%
187,000	2	30,545	374,000	461,346,880	8	462,842,880	99.58%
188,000	0	30,545	0	461,346,880	8	462,850,880	99.58%
189,000	0	30,545	0	461,346,880	8	462,858,880	99.58%
190,000	0	30,545	0	461,346,880	8	462,866,880	99.58%
191,000	0	30,545	0	461,346,880	8	462,874,880	99.58%
192,000	0	30,545	0	461,346,880	8	462,882,880	99.58%
193,000	0	30,545	0	461,346,880	8	462,890,880	99.58%
194,000	0	30,545	0	461,346,880	8	462,898,880	99.58%
195,000	0	30,545	0	461,346,880	8	462,906,880	99.58%
196,000	0	30,545	0	461,346,880	8	462,914,880	99.58%
197,000	0	30,545	0	461,346,880	8	462,922,880	99.58%
198,000	0	30,545	0	461,346,880	8	462,930,880	99.58%
224,000	2	30,547	448,000	461,794,880	6	463,138,880	99.68%
249,000	6	30,553	1,494,000	463,288,880	0	463,288,880	100.00%
		<u>30,553</u>	<u>463,288,880</u>	<u>463,288,880</u>	<u>0</u>	<u>463,288,880</u>	

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

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	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%

0097

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

Schedule E-14
 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 $\frac{(1) \times (6)}{(5)}$	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
 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
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%
305,000	2	2	610,000	610,000	10	3,660,000	10.16%
348,000	2	4	696,000	1,306,000	8	4,090,000	21.74%
422,000	2	6	844,000	2,150,000	6	4,682,000	35.80%
527,000	2	8	1,054,000	3,204,000	4	5,312,000	53.35%
613,000	2	10	1,226,000	4,430,000	2	5,656,000	73.76%
788,000	2	12	1,576,000	6,006,000	0	6,006,000	100.00%
	<u>12</u>	<u>12</u>	<u>6,006,000</u>	<u>6,006,000</u>	<u>0</u>	<u>6,006,000</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
 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}{1}X{6}{1}+{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%

0098

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
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
 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
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%
223,000	2	2	446,000	446,000	10	2,676,000	8.23%
362,000	2	4	724,000	1,170,000	8	4,066,000	21.59%
402,000	2	6	804,000	1,974,000	6	4,386,000	36.42%
417,000	2	8	834,000	2,808,000	4	4,476,000	51.81%
489,000	2	10	978,000	3,786,000	2	4,764,000	69.85%
817,000	2	12	1,634,000	5,420,000	0	5,420,000	100.00%
	<u>12</u>	<u>12</u>	<u>5,420,000</u>	<u>5,420,000</u>	<u>0</u>	<u>5,420,000</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	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) 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
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	10.11%
107,000	0	2	0	212,000	10	1,282,000	10.11%
108,000	0	2	0	212,000	10	1,292,000	10.11%
109,000	0	2	0	212,000	10	1,302,000	10.11%
110,000	0	2	0	212,000	10	1,312,000	10.11%
111,000	0	2	0	212,000	10	1,322,000	10.11%
112,000	0	2	0	212,000	10	1,332,000	10.11%
113,000	0	2	0	212,000	10	1,342,000	10.11%

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 $\frac{[(1) \times (6)] + (5)}{[(1) \times (6)] + (5)}$	Percentage of Total
114,000	0	2	0	212,000	10	1,352,000	10.11%
115,000	0	2	0	212,000	10	1,362,000	10.11%
116,000	0	2	0	212,000	10	1,372,000	10.11%
117,000	0	2	0	212,000	10	1,382,000	10.11%
118,000	0	2	0	212,000	10	1,392,000	10.11%
119,000	0	2	0	212,000	10	1,402,000	10.11%
120,000	0	2	0	212,000	10	1,412,000	10.11%
121,000	0	2	0	212,000	10	1,422,000	10.11%
122,000	0	2	0	212,000	10	1,432,000	10.11%
123,000	0	2	0	212,000	10	1,442,000	10.11%
124,000	0	2	0	212,000	10	1,452,000	10.11%
125,000	0	2	0	212,000	10	1,462,000	10.11%
126,000	0	2	0	212,000	10	1,472,000	10.11%
127,000	0	2	0	212,000	10	1,482,000	10.11%
128,000	0	2	0	212,000	10	1,492,000	10.11%
129,000	0	2	0	212,000	10	1,502,000	10.11%
130,000	0	2	0	212,000	10	1,512,000	10.11%
131,000	0	2	0	212,000	10	1,522,000	10.11%
132,000	0	2	0	212,000	10	1,532,000	10.11%
133,000	0	2	0	212,000	10	1,542,000	10.11%
134,000	2	4	268,000	480,000	8	1,552,000	22.90%
135,000	0	4	0	480,000	8	1,560,000	22.90%
136,000	0	4	0	480,000	8	1,568,000	22.90%
137,000	0	4	0	480,000	8	1,576,000	22.90%
138,000	0	4	0	480,000	8	1,584,000	22.90%
139,000	0	4	0	480,000	8	1,592,000	22.90%
140,000	0	4	0	480,000	8	1,600,000	22.90%
141,000	0	4	0	480,000	8	1,608,000	22.90%
142,000	0	4	0	480,000	8	1,616,000	22.90%
143,000	0	4	0	480,000	8	1,624,000	22.90%
144,000	0	4	0	480,000	8	1,632,000	22.90%
145,000	0	4	0	480,000	8	1,640,000	22.90%
146,000	0	4	0	480,000	8	1,648,000	22.90%
147,000	0	4	0	480,000	8	1,656,000	22.90%
148,000	0	4	0	480,000	8	1,664,000	22.90%
149,000	0	4	0	480,000	8	1,672,000	22.90%
150,000	0	4	0	480,000	8	1,680,000	22.90%
151,000	0	4	0	480,000	8	1,688,000	22.90%
152,000	0	4	0	480,000	8	1,696,000	22.90%
153,000	0	4	0	480,000	8	1,704,000	22.90%
154,000	0	4	0	480,000	8	1,712,000	22.90%
155,000	0	4	0	480,000	8	1,720,000	22.90%
156,000	0	4	0	480,000	8	1,728,000	22.90%
157,000	0	4	0	480,000	8	1,736,000	22.90%
158,000	0	4	0	480,000	8	1,744,000	22.90%
159,000	2	6	318,000	798,000	6	1,752,000	38.07%
160,000	0	6	0	798,000	6	1,758,000	38.07%
161,000	0	6	0	798,000	6	1,764,000	38.07%
162,000	0	6	0	798,000	6	1,770,000	38.07%
163,000	0	6	0	798,000	6	1,776,000	38.07%
164,000	0	6	0	798,000	6	1,782,000	38.07%
165,000	0	6	0	798,000	6	1,788,000	38.07%
166,000	0	6	0	798,000	6	1,794,000	38.07%
167,000	0	6	0	798,000	6	1,800,000	38.07%
168,000	0	6	0	798,000	6	1,806,000	38.07%
169,000	0	6	0	798,000	6	1,812,000	38.07%
170,000	0	6	0	798,000	6	1,818,000	38.07%

0103B

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

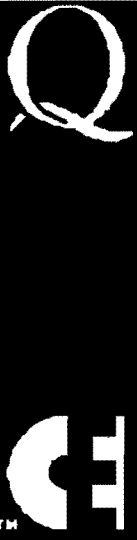
Schedule E-14
 This schedule contains 42 pages

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	38.07%
172,000	0	6	0	798,000	6	1,830,000	38.07%
173,000	0	6	0	798,000	6	1,836,000	38.07%
174,000	0	6	0	798,000	6	1,842,000	38.07%
175,000	0	6	0	798,000	6	1,848,000	38.07%
176,000	0	6	0	798,000	6	1,854,000	38.07%
177,000	0	6	0	798,000	6	1,860,000	38.07%
178,000	0	6	0	798,000	6	1,866,000	38.07%
179,000	0	6	0	798,000	6	1,872,000	38.07%
180,000	0	6	0	798,000	6	1,878,000	38.07%
181,000	2	8	362,000	1,160,000	4	1,884,000	55.34%
182,000	0	8	0	1,160,000	4	1,888,000	55.34%
183,000	0	8	0	1,160,000	4	1,892,000	55.34%
184,000	0	8	0	1,160,000	4	1,896,000	55.34%
185,000	0	8	0	1,160,000	4	1,900,000	55.34%
186,000	0	8	0	1,160,000	4	1,904,000	55.34%
187,000	0	8	0	1,160,000	4	1,908,000	55.34%
188,000	0	8	0	1,160,000	4	1,912,000	55.34%
189,000	0	8	0	1,160,000	4	1,916,000	55.34%
190,000	0	8	0	1,160,000	4	1,920,000	55.34%
191,000	0	8	0	1,160,000	4	1,924,000	55.34%
192,000	0	8	0	1,160,000	4	1,928,000	55.34%
193,000	0	8	0	1,160,000	4	1,932,000	55.34%
194,000	0	8	0	1,160,000	4	1,936,000	55.34%
195,000	0	8	0	1,160,000	4	1,940,000	55.34%
196,000	0	8	0	1,160,000	4	1,944,000	55.34%
197,000	0	8	0	1,160,000	4	1,948,000	55.34%
198,000	0	8	0	1,160,000	4	1,952,000	55.34%
220,000	2	10	440,000	1,600,000	2	2,040,000	76.34%
248,000	2	12	496,000	2,096,000	0	2,096,000	100.00%
	<u>12</u>	<u>12</u>	<u>2,096,000</u>	<u>2,096,000</u>	<u>0</u>	<u>2,096,000</u>	

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

0103C



QuickMail

Assisted by MailManager™

Concerning RE>You're Invited

9/26/02

Lisa,
Issues that might merit some discussion at our meeting:
1. Needed improvements to our billing software. Provide additional software support and reduce reliance on a single programmer.
2. Development of non-regulated businesses. Possible options include:
 A. Bottled water production, marketing, sales
 B. Sludge hauling & disposal
 C. Backflow preventer testing & repair
 D. Large water meter testing & repair
- more -

- E. Installation of AMR equipment
3. Select a system and pilot test various brands of AMR equipment , then evaluate, purchase and install where appropriate.
 4. National accounts or centralized purchasing of common materials & supplies, using our large size to get better prices; ordering through the internet to save time and effort, reduce inventory.
 5. Updating tariff pages using a common template so that uniform language can be included, all meter sizes identified, and general service, residential, and multi-family schedules included.
 6. Select a suitable charity and donate unused and depreicated computer and office equipment.

I am looking forward to the opportunity to discuss these and other issues with you and all the managers. I have said for many years that the operations managers need to meet at least annually to share our knowledge and experience with those located outside of our own region. This is a marvelous opportunity to build the company.
Patrick

Date: 9/24/02 6:19 PM
To: Patrick Flynn
From: Lisa Rovner

The Quarterly Regional Directors Meeting will be held in Northbrook on October 23, 24 and 25. In addition to the Regional Directors, we are excited to invite the Regional Managers to join us for the first portion of the meeting on Wednesday night and Thursdsday morning. Below is a high level agenda so you can plan your flights, details will be forthcoming:

WEDNESDAY (arrive by 4 pm or earlier)
5:00 p.m. -- Dinner

THURSDAY
8:00 - 12:00 Regional Managers/Directors meeting
12:00 - 1:00 Lunch (Regional Managers may depart after lunch)
1:00 - 5:00 Regional Directors Meeting
6:00 -- Dinner Downtown Chicago

FRIDAY (flights should depart after 2:30 for Midway or 3:00 for O'Hare)
8:00 a.m. Twin Lakes/WSCI Tour

- more -

Printed By: Lisa Rovner 9/26/02 4:29 PM
From: Patrick Flynn (9/26/02) Lisa Rovner (9/24/02)
To: Lisa Rovner
CC:
BCC:
Priority: Normal

Page: 2

Date sent: 9/26/02 4:14 PM

1:30 p.m. Depart

In order to assist with hotel info, shuttle schedules, and the agenda, please forward the following:

- Please complete the attached spreadsheet with your attendance/flight information and forward to Sue Aylin.
- Please forward me any items you would like added to the agenda (e.g. subjects affecting Utilities Inc, things you need in the field, etc.)
- Please forward me any topics you would like Jim Camaren to address informally during the trip.

If you have any questions, please don't hesitate to call.

Thanks
Lisa

From: Martin Lashua (9/26/02)

To: Lisa Rovner

CC: Carl Daniel

BCC:

Priority: Normal

Date sent: 9/26/02 4:11 PM

For Your Information

9/26/02

5:14 PM

F.Y.I. Maria Park Update

Lisa,

NCUC called and has scheduled a meeting with us on-site for next Wednesday 10/2.

Public Water Supply will be there and tell us the absolute essential things that need to be done as an interim bandaid for the next 2 years. CWS will then provide NCUC with a quote for that work and NCUC will then have a meeting with the customers to let them know what they will have to pay.

We will be interim emergency operator for possibly up to 2 years.

I will keep you informed.

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) 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%
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

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	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%
141,000	0	0	0	0	12	1,692,000	0.00%

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	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%
305,000	2	2	610,000	610,000	10	3,660,000	10.16%
348,000	2	4	696,000	1,306,000	8	4,090,000	21.74%
422,000	2	6	844,000	2,150,000	6	4,682,000	35.80%
527,000	2	8	1,054,000	3,204,000	4	5,312,000	53.35%
613,000	2	10	1,226,000	4,430,000	2	5,656,000	73.76%
788,000	2	12	1,576,000	6,006,000	0	6,006,000	100.00%
	<u>12</u>	<u>12</u>	<u>6,006,000</u>	<u>6,006,000</u>	<u>0</u>	<u>6,006,000</u>	

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

0111B

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	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%
69,000	0	2	0	0	12	828,000	0.00%
70,000	0	2	0	0	12	840,000	0.00%

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
71,000	0	2	0	0	12	852,000	0.00%
72,000	0	2	0	0	12	864,000	0.00%
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%
77,000	0	2	0	0	12	924,000	0.00%
78,000	0	2	0	0	12	936,000	0.00%
79,000	0	2	0	0	12	948,000	0.00%
80,000	0	2	0	0	12	960,000	0.00%
81,000	0	2	0	0	12	972,000	0.00%
82,000	0	2	0	0	12	984,000	0.00%
83,000	0	2	0	0	12	996,000	0.00%
84,000	0	2	0	0	12	1,008,000	0.00%
85,000	0	2	0	0	12	1,020,000	0.00%
86,000	0	2	0	0	12	1,032,000	0.00%
87,000	0	2	0	0	12	1,044,000	0.00%
88,000	0	2	0	0	12	1,056,000	0.00%
89,000	0	2	0	0	12	1,068,000	0.00%
90,000	0	2	0	0	12	1,080,000	0.00%
91,000	0	2	0	0	12	1,092,000	0.00%
92,000	0	2	0	0	12	1,104,000	0.00%
93,000	0	2	0	0	12	1,116,000	0.00%
94,000	0	2	0	0	12	1,128,000	0.00%
95,000	0	2	0	0	12	1,140,000	0.00%
96,000	0	2	0	0	12	1,152,000	0.00%
97,000	0	2	0	0	12	1,164,000	0.00%
98,000	0	2	0	0	12	1,176,000	0.00%
99,000	0	2	0	0	12	1,188,000	0.00%
100,000	0	2	0	0	12	1,200,000	0.00%
101,000	0	2	0	0	12	1,212,000	0.00%
102,000	0	2	0	0	12	1,224,000	0.00%
103,000	0	2	0	0	12	1,236,000	0.00%
104,000	0	2	0	0	12	1,248,000	0.00%
105,000	0	2	0	0	12	1,260,000	0.00%
106,000	0	2	0	0	12	1,272,000	0.00%
107,000	0	2	0	0	12	1,284,000	0.00%
108,000	0	2	0	0	12	1,296,000	0.00%
109,000	0	2	0	0	12	1,308,000	0.00%
110,000	0	2	0	0	12	1,320,000	0.00%
111,000	0	2	0	0	12	1,332,000	0.00%
112,000	0	2	0	0	12	1,344,000	0.00%
113,000	0	2	0	0	12	1,356,000	0.00%
114,000	0	2	0	0	12	1,368,000	0.00%
115,000	0	2	0	0	12	1,380,000	0.00%
116,000	0	2	0	0	12	1,392,000	0.00%
117,000	0	2	0	0	12	1,404,000	0.00%
118,000	0	2	0	0	12	1,416,000	0.00%
119,000	0	2	0	0	12	1,428,000	0.00%
120,000	0	2	0	0	12	1,440,000	0.00%
121,000	0	2	0	0	12	1,452,000	0.00%
122,000	0	2	0	0	12	1,464,000	0.00%
123,000	0	2	0	0	12	1,476,000	0.00%
124,000	0	2	0	0	12	1,488,000	0.00%
125,000	0	2	0	0	12	1,500,000	0.00%
126,000	0	2	0	0	12	1,512,000	0.00%
127,000	0	2	0	0	12	1,524,000	0.00%
128,000	0	2	0	0	12	1,536,000	0.00%
129,000	0	2	0	0	12	1,548,000	0.00%
130,000	0	2	0	0	12	1,560,000	0.00%
131,000	0	2	0	0	12	1,572,000	0.00%
132,000	0	2	0	0	12	1,584,000	0.00%
133,000	0	2	0	0	12	1,596,000	0.00%
134,000	0	2	0	0	12	1,608,000	0.00%
135,000	0	2	0	0	12	1,620,000	0.00%
136,000	0	2	0	0	12	1,632,000	0.00%
137,000	0	2	0	0	12	1,644,000	0.00%
138,000	0	2	0	0	12	1,656,000	0.00%
139,000	0	2	0	0	12	1,668,000	0.00%
140,000	0	2	0	0	12	1,680,000	0.00%
141,000	0	2	0	0	12	1,692,000	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) 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
142,000	0	2	0	0	12	1,704,000	0.00%
143,000	0	2	0	0	12	1,716,000	0.00%
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%
223,000	2	4	446,000	446,000	10	2,676,000	8.23%
362,000	2	6	724,000	1,170,000	8	4,066,000	21.59%
402,000	2	8	804,000	1,974,000	6	4,386,000	36.42%
417,000	2	10	834,000	2,808,000	4	4,476,000	51.81%
489,000	2	12	978,000	3,786,000	2	4,764,000	69.85%
817,000	2	14	1,634,000	5,420,000	0	5,420,000	100.00%
	<u>14</u>	<u>14</u>	<u>5,420,000</u>	<u>5,420,000</u>	<u>0</u>	<u>5,420,000</u>	

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

0112B