

ORIGINAL

ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
DAVID F. CHESTER
F. MARSHALL DETERDING
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

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

CENTRAL FLORIDA OFFICE
600 S. NORTH LAKE BLVD., SUITE 160
ALTAMONTE SPRINGS, FLORIDA 32701
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, OF COUNSEL
(LICENSED IN TEXAS ONLY)

August 18, 2003

VIA HAND DELIVERY

Blanca Bayo, Director
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: **Utilities, Inc. of Florida; Docket No. 020071-WS**
Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole
Counties
Our File No. 30057.40

Dear Ms. Bayo:

I enclose the following information for filing which was prepared in response to
the deposition of J. Frances Lingo:

1. Schedule E-1 (Pasco County).
2. Schedule E-2 (Pasco County).
3. Schedule E-1 (Seminole County).
4. Schedule E-2 (Seminole County).
5. Selected Schedule E-14 (Portions of Seminole County).
6. Stand alone rate schedules - Wis Bar.
7. Stand alone rate schedules - Buena Vista.
8. Stand alone rate schedules - Summertree.

RECEIVED & FILED
Th
FPSC-BUREAU OF RECORDS

AUS 1
CAF _____
CMP _____
COM 3
CTR _____
ECR _____
GCL 1
OPC _____
MMS _____
SEC 1
OTH _____

RECEIVED-FPSC
03 AUG 19 AM 10:05
COMMISSION
CLERK

DOCUMENT NUMBER-DATE

07644 AUG 19 03

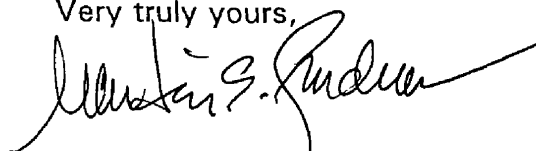
FPSC-COMMISSION CLERK

Blanca Bayo, Director
August 18, 2003
Page 2

9. Stand alone rate schedules - Orangewood.
10. Stand alone rate schedules - Oakland Shores.
11. Rate schedule for other Seminole systems.
12. Returns on rate base and revenue requirements - Pasco County.
13. Returns on rate base and revenue requirements - Seminole County.

Please feel free to contact me if you have any questions.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/brm

Enclosure

cc: Mr. Steve Lubertozi
Rosanne Gervasi, Esquire
Ms. Jennie Lingo
Stephen Burgess, Esq.
Mr. Patrick Flynn
David Orr, P.E.
Mr. Frank Seidman

utilities\2002 rate\bayo.msf

INDIVIDUAL RATES FOR BUENA VISTA

Buena Vista

| | <u>Gallons</u> | | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|------------|----------------|-----|--------------------------|------------------------------------|------------------------|-------------------------|-----------------|
| | | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| 5/8" meter | 33,230,858 | {2} | 13,176 | 1.25 | 11.47 | 14.61 | 192,451 |

Notes

{2} Minimum 5,000 gallons

INDIVIDUAL RATES FOR SUMMERTREE

Summertree (Water)

| | <u>Gallons</u> | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|--------------|----------------|--------------------------|------------------------------------|------------------------|-------------------------|-----------------------|
| | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| Residential: | | | | | | |
| 5/8" meter | 21,078,739 | 10,088 | 1.20 | 10.00 | 12.50 | 126,072 |
| Commercial: | | | | | | |
| 5/8" meter | 3,409,470 | 68 | 1.20 | 10.00 | 69.92 | 4,755 |
| 1"meter | 308,270 | 24 | 1.20 | 25.00 | 40.35 | 968 |
| 2" meter | 20,896,040 | 240 | 1.20 | 80.00 | 184.06 | 44,173 |
| | | | | | | <u>49,896</u> |
| | | | | | Total: | <u><u>175,968</u></u> |

Summertree (Sewer)

| | <u>Gallons</u> | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|--------------|-------------------|--------------------------|------------------------------------|------------------------|-------------------------|-----------------------|
| | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| Residential: | | | | | | |
| 5/8" meter | 18,903,000 | 10,088 | 8.15 | 15.00 | 30.27 | 305,328 |
| Commercial: | | | | | | |
| 5/8" meter | 0 | 8 | 8.15 | 15.00 | 15.00 | 120 |
| 1" meter | 308,270 | 24 | 8.15 | 37.50 | 142.15 | 3,412 |
| 2" meter | 635,910 | 12 | 8.15 | 120.00 | 551.75 | 6,621 |
| | <u>19,847,180</u> | <u>10,132</u> | | | | <u>10,153</u> |
| | | | | | Total: | <u><u>315,481</u></u> |

INDIVIDUAL RATES FOR ORANGEWOOD

Orangewood

| | <u>Gallons</u> | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|--------------|-------------------|--------------------------|------------------------------------|------------------------|-------------------------|-----------------|
| | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| Residential: | | | | | | |
| 5/8" meter | 28,653,818 | 6,818 | 1.50 | 11.47 | 17.78 | 121,243 |
| 1" meter | <u>94,250</u> | <u>24</u> | 1.50 | 28.68 | 34.57 | <u>830</u> |
| | <u>28,748,068</u> | <u>6,842</u> | | | | <u>122,072</u> |
| Commercial: | | | | | | |

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Oakland Shores

| | Utility Test Year | Utility Test Year Adjustments | Utility Adjusted Test Year | Requested Revenue Requirement | Requested Annual Revenues | Miscellaneous Service Revenues | Requested Water Revenues |
|-----------------------------|-------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|--------------------------------------|--------------------------------|
| Operating Revenues: | 66,629 | 1,442 | 68,071 | 12,261 | 80,332 | 797 | 79,535 |
| O & M Expenses: | 37,459 | 3,711 | 41,170 | | 41,170 | | |
| Depreciation: | 11,743 | 2,480 | 14,223 | | 14,223 | | |
| CIAC Amortization: | (1,629) | - | (1,629) | | (1,629) | | |
| PAA Amortization: | 7 | (7) | - | | - | | |
| Taxes Other Than Income: | - | - | - | | - | | |
| Provision for Income Taxes: | 557 | (1,284) | (727) | 5,156 | 4,428 | | |
| Operating Expenses: | 48,136 | 4,900 | 53,036 | 5,156 | 58,192 | | |
| Net Operating Income: | 18,493 | (3,458) | 15,035 | 7,105 | 22,140 | | |
| Rate Base: | 227,054 | | 333,692 | | 238,835 | | |
| Rate of Return: | 8.14% | | 4.51% | | 9.27% | | |

Remaining Seminole County Water Subs

| | Utility Test Year | Utility Test Year Adjustments | Utility Adjusted Test Year | Requested Revenue Requirement | Requested Annual Revenues | Miscellaneous Service Revenues | Requested Water Revenues |
|-----------------------------|-------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|--------------------------------------|--------------------------------|
| Operating Revenues: | 523,976 | 15,543 | 539,519 | 156,714 | 696,233 | 8,588 | 687,645 |
| O & M Expenses: | 330,301 | 40,000 | 370,301 | | 370,301 | | |
| Depreciation: | 93,600 | 21,320 | 114,920 | | 114,920 | | |
| CIAC Amortization: | (22,480) | - | (22,480) | | (22,480) | | |
| PAA Amortization: | 77 | (77) | - | | - | | |
| Taxes Other Than Income: | 39,401 | 3,153 | 42,554 | 7,604 | 50,158 | | |
| Provision for Income Taxes: | 6,003 | (13,843) | (7,840) | 55,568 | 47,729 | | |
| Operating Expenses: | 446,903 | 50,553 | 497,456 | 63,172 | 560,628 | | |
| Net Operating Income: | <u>77,073</u> | <u>(35,010)</u> | <u>42,063</u> | <u>93,542</u> | <u>135,605</u> | | |
| Rate Base: | 1,076,207 | | 2,090,943 | | 1,462,666 | | |
| Rate of Return: | 7.16% | | 2.01% | | 9.27% | | |

Seminole County Sewer Subs

| | Utility Test Year | Utility Test Year Adjustments | Utility Adjusted Test Year | Requested Revenue Requirement | Requested Annual Revenues | Miscellaneous Service Revenues | Requested Sewer Revenues |
|-----------------------------|-------------------------|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------|--------------------------------------|--------------------------------|
| Operating Revenues: | 386,850 | 11,896 | 398,746 | 457,362 | 856,108 | 4,031 | 852,077 |
| O & M Expenses: | 431,066 | 123,894 | 554,960 | | 554,960 | | |
| Depreciation: | 51,967 | (24,250) | 27,717 | | 27,717 | | |
| CIAC Amortization: | (16,666) | - | (16,666) | | (16,666) | | |
| PAA Amortization: | - | - | - | | - | | |
| Taxes Other Than Income: | 24,276 | 1,825 | 26,101 | 20,581 | 46,682 | | |
| Provision for Income Taxes: | (66,831) | (36,942) | (103,773) | 164,360 | 60,587 | | |
| Operating Expenses: | <u>423,812</u> | <u>64,527</u> | <u>488,339</u> | <u>184,941</u> | <u>673,280</u> | | |
| Net Operating Income: | <u>(36,962)</u> | <u>(52,631)</u> | <u>(89,593)</u> | <u>272,421</u> | <u>182,828</u> | | |
| Rate Base: | 2,280,488 | | 2,482,277 | | 1,967,473 | | |
| Rate of Return: | -1.62% | | -3.61% | | 9.29% | | |

INDIVIDUAL RATES FOR OAKLAND SHORES

Oakland Shores

| | <u>Gallons</u> | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|--------------------|-------------------|--------------------------|------------------------------------|------------------------|-------------------------|----------------------|
| | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| Residential: | | | | | | |
| 5/8" meter | 1,664,330 | 192 | 2.01 | 6.38 | 23.81 | 4,571 |
| 5/8" meter (60001) | 26,747,221 | 2,362 | 2.01 | 6.38 | 29.15 | 68,841 |
| 1" meter (60011) | 1,339,040 | 110 | 2.01 | 15.96 | 40.43 | 4,447 |
| | <u>29,750,591</u> | <u>2,664</u> | | | | <u>77,859</u> |
| Commercial: | | | | | | |
| 5/8" meter | 38,240 | 36 | 2.01 | 6.38 | 8.52 | 307 |
| 1" meter | 395,320 | 36 | 2.01 | 15.96 | 38.03 | 1,369 |
| | <u>433,560</u> | <u>72</u> | | | | <u>1,676</u> |
| | | | | | | <u><u>79,535</u></u> |

INDIVIDUAL RATES FOR REMAINING SEMINOLE COUNTY WATER SUBS

Remaining Seminole County Water Subs

| | <u>Gallons</u> | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|-----------------------|--------------------|--------------------------|------------------------------------|------------------------|-------------------------|-----------------------|
| | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| Residential: | | | | | | |
| 5/8" meter | 205,990,693 | 28,792 | 2.04 | 8.33 | 22.92 | 659,917 |
| 1" meter | 369,400 | 48 | 2.04 | 20.83 | 36.52 | 1,753 |
| 1.5" meter | 0 | 0 | 2.04 | 41.65 | - | - |
| 5/8" meter irrigation | 880,060 | 124 | 2.04 | 8.33 | 22.80 | 2,828 |
| 1" meter irrigation | 0 | 0 | 2.04 | 20.83 | - | - |
| | <u>207,240,153</u> | <u>28,964</u> | | | | <u>664,498</u> |
| Commercial: | | | | | | |
| 5/8" meter | 714,760 | 60 | 2.04 | 8.33 | 32.62 | 1,957 |
| 1" meter | 390,050 | 12 | 2.04 | 20.83 | 87.11 | 1,045 |
| 1.5" meter | 620,992 | 24 | 2.04 | 41.65 | 94.42 | 2,266 |
| 2" meter | 2,996,900 | 12 | 2.04 | 66.64 | 575.94 | 6,911 |
| 3" meter | 2,704,450 | 12 | 2.04 | 124.95 | 584.55 | 7,015 |
| 4" meter | 0 | 2 | 2.04 | 208.25 | 208.25 | 417 |
| 5/8" meter irrigation | 0 | 0 | 2.04 | 8.33 | - | - |
| 1" meter irrigation | 172,560 | 12 | 2.04 | 20.83 | 50.15 | 602 |
| 1.5" meter irrigation | 0 | 0 | 2.04 | 41.65 | - | - |
| 2" meter irrigation | <u>1,046,670</u> | <u>12</u> | 2.04 | 66.64 | 244.51 | <u>2,934</u> |
| | <u>8,646,382</u> | <u>146</u> | | | | <u>23,147</u> |
| | | | | | Total: | <u><u>687,645</u></u> |

INDIVIDUAL RATES FOR REMAINING SEMINOLE COUNTY SEWER SUBS

Remaining Seminole County Sewer Subs

| | Gallons | Billing Units | Proposed Monthly Billing | | Average Bill | Revenues |
|----------------------------|-------------------|------------------|----------------------------|----------------|-----------------|-----------------------|
| | | | Rates per 1,000 Gallons | Base Charge | | |
| Residential: | | | | | | |
| 5/8" meter (1) | 96,914,000 | 17,098 | 5.02 | 18.91 | 47.36 | 809,795 |
| Flat rate - 15,000 gallons | 0 | 12 | - | 94.21 | 94.21 | 1,130 |
| | <u>96,914,000</u> | <u>17,110</u> | | | | <u>810,925</u> |
| General Service: | | | | | | |
| 5/8" meter | 106,070 | 24 | 5.02 | 18.91 | 41.09 | 986 |
| 1" meter | 280,910 | 36 | 5.02 | 47.27 | 86.44 | 3,112 |
| 1.5" meter | 0 | 0 | 5.02 | 94.54 | - | - |
| 2" meter | 2,996,900 | 12 | 5.02 | 151.26 | 1,404.97 | 16,860 |
| 4" meter | <u>2,704,450</u> | <u>14</u> | <u>5.02</u> | <u>472.70</u> | <u>1,442.43</u> | <u>20,194</u> |
| | 6,088,330 | 86 | | | | 41,152 |
| | | | | | Total: | <u><u>852,077</u></u> |

Notes:

(1) This bill code has maximum monthly gallonage of 10,000.

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

Schedule E-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

| (1) Class/Meter Size | (2) | | | (3) | | | (4) | | | (5) | | | (6) | | | (7) | | |
|----------------------------|-----------------------------------|---------------------------------------|------------------------------|-----------------------------------|---------------------------------------|------------------------------|-----------------------------------|---------------------------------------|------------------------------|-----------------------------------|---------------------------------------|------------------------------|-----------------------------------|---------------------------------------|------------------------------|-----------------------------------|---------------------------------------|------------------------------|
| | Water | | | Water | | | Water | | | Sewer | | | Sewer | | | Sewer | | |
| | Pre-Filing Bi-Monthly Rates | Index Adjusted Bi-Monthly Rates | Proposed Monthly Rates | Pre-Filing Bi-Monthly Rates | Index Adjusted Bi-Monthly Rates | Proposed Monthly Rates | Pre-Filing Bi-Monthly Rates | Index Adjusted Bi-Monthly Rates | Proposed Monthly Rates | Pre-Filing Bi-Monthly Rates | Index Adjusted Bi-Monthly Rates | Proposed Monthly Rates | Pre-Filing Bi-Monthly Rates | Index Adjusted Bi-Monthly Rates | Proposed Monthly Rates | Pre-Filing Bi-Monthly Rates | Index Adjusted Bi-Monthly Rates | Proposed Monthly Rates |
| Residential | | | | | | | | | | | | | | | | | | |
| 5/8" Meter | \$ 10.97 | \$ 11.12 | \$10.76 | \$ 16.69 | \$ 16.83 | \$ 18.93 | | | | | | | | | | | | |
| 1" Meter | \$ 27.40 | \$ 27.79 | \$26.90 | | | | | | | | | | | | | | | |
| 1.5" Meter | \$ 54.76 | \$ 55.53 | \$53.80 | | | | | | | | | | | | | | | |
| Flat Rate = 15,000 gallons | | | | \$ 49.24 | \$ 49.66 | \$ 55.87 | | | | | | | | | | | | |
| 5/8" Meter Irrigation | \$ 10.97 | \$ 11.12 | \$10.76 | | | | | | | | | | | | | | | |
| 1" Meter Irrigation | \$ 27.40 | \$ 27.79 | \$26.90 | | | | | | | | | | | | | | | |
| Gallonage Charge/MG | \$ 1.67 | \$ 1.69 | \$1.69 | \$ 2.34 | \$ 2.36 | \$ 5.02 | | | | | | | | | | | | |
| Oakland Shores | | | | | | | | | | | | | | | | | | |
| 5/8" Meter | \$ 12.08 | \$ 12.16 | \$10.76 | | | | | | | | | | | | | | | |
| 1" Meter | \$ 30.12 | \$ 27.79 | \$26.90 | | | | | | | | | | | | | | | |
| Gallonage Charge/MG | \$ 2.06 | \$ 2.07 | \$1.69 | | | | | | | | | | | | | | | |
| City of Sanford | | | | | | | | | | | | | | | | | | |
| Outside of City | | | | | \$ 25.18 | | | | | | | | | | | | | |
| Gallonage Charge/MG | | | | | \$ 4.14 | | | | | | | | | | | | | |
| Inside City | | | | | \$ 20.14 | | | | | | | | | | | | | |
| Gallonage Charge/MG | | | | | \$ 3.31 | | | | | | | | | | | | | |
| General Service | | | | | | | | | | | | | | | | | | |
| 5/8" Meter | \$ 10.97 | \$ 11.12 | \$10.76 | \$ 16.69 | \$ 16.83 | \$ 18.93 | | | | | | | | | | | | |
| 1" Meter | \$ 27.40 | \$ 27.79 | \$26.90 | \$ 41.71 | \$ 42.06 | \$ 47.32 | | | | | | | | | | | | |
| 1.5" Meter | \$ 54.76 | \$ 55.53 | \$53.80 | \$ 83.48 | \$ 84.19 | \$ 94.71 | | | | | | | | | | | | |
| 2" Meter | \$ 87.68 | \$ 88.92 | \$86.08 | \$ 133.56 | \$ 134.70 | \$ 151.54 | | | | | | | | | | | | |
| 3" Meter | \$ 175.33 | \$ 177.80 | \$161.40 | | | | | | | | | | | | | | | |
| 4" Meter | \$ 273.97 | \$ 277.83 | \$269.00 | \$ 417.36 | \$ 420.91 | \$ 473.52 | | | | | | | | | | | | |
| 5/8" Meter Irrigation | \$ 10.97 | \$ 11.12 | \$10.76 | | | | | | | | | | | | | | | |
| 1" Meter Irrigation | \$ 27.40 | \$ 27.79 | \$26.90 | | | | | | | | | | | | | | | |
| 1.5" Meter Irrigation | \$ 54.76 | \$ 55.53 | \$53.80 | | | | | | | | | | | | | | | |
| 2" Meter Irrigation | \$ 87.68 | \$ 88.92 | \$86.08 | | | | | | | | | | | | | | | |
| Gallonage Charge/MG | \$ 1.67 | \$ 1.69 | \$1.69 | \$ 2.79 | \$ 2.81 | \$ 5.02 | | | | | | | | | | | | |

Notes:

- (1) This bill code has maximum bi-monthly gallonage of 20,000
- (2) This bill code has maximum monthly gallonage of 10,000

0075

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 1 of 6

Preparer: Steven M. 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

| Class/ Meter Size | Gallons | Billing Units | Rates per 1000 gal | BI Monthly Base Charge | Average Bill | Revenues |
|--------------------------------------|--------------------|----------------|--------------------|------------------------|----------------|------------------|
| Residential | | | | | | |
| 5/8" Meter | 205,990,693 | 14,396 | \$1.67 | \$10.97 | 34.87 | \$501,929 |
| 1" Meter | 369,400 | 24 | \$1.67 | \$27.40 | 53.10 | \$1,275 |
| 1.5" Meter | 0 | 0 | \$1.67 | \$54.76 | | \$0 |
| 5/8" Meter Irrigation | 880,060 | 62 | \$1.67 | \$10.97 | 34.67 | \$2,150 |
| 1" Meter Irrigation | 0 | 0 | \$1.67 | \$27.40 | | \$0 |
| Oakland Shores | | | | | | |
| 5/8" Meter (60002) | 1,664,330 | 96 | \$2.06 | \$12.08 | 47.79 | \$4,588 |
| 5/8" Meter (60001) | 26,747,221 | 1,181 | \$1.67 | \$10.97 | 48.79 | \$57,623 |
| 1" Meter (60011) | 1,339,040 | 55 | \$1.67 | \$27.40 | 68.06 | \$3,743 |
| Total Residential | 236,990,744 | 15,814 | | | | \$571,308 |
| General Service | | | | | | |
| 5/8" Meter | 714,760 | 30 | \$1.67 | \$10.97 | 50.76 | \$1,523 |
| 5/8" Meter (60004 - OLS) | 38,240 | 18 | \$1.67 | \$10.97 | 14.52 | \$261 |
| 1" Meter | 390,050 | 6 | \$1.67 | \$27.40 | 135.96 | \$816 |
| 1" Meter (60010 - OLS) | 395,320 | 18 | \$1.67 | \$27.40 | 64.08 | \$1,153 |
| 1.5" Meter | 620,992 | 12 | \$1.67 | \$54.76 | 141.18 | \$1,694 |
| 2" Meter | 2,996,900 | 6 | \$1.67 | \$87.68 | 921.82 | \$5,531 |
| 3" Meter | 2,704,450 | 6 | \$1.67 | \$175.33 | 928.07 | \$5,568 |
| 4" Meter | 0 | 1 | \$1.67 | \$273.97 | 273.97 | \$274 |
| 5/8" Meter Irrigation | 0 | 0 | \$1.67 | \$10.97 | | \$0 |
| 1" Meter Irrigation | 172,560 | 6 | \$1.67 | \$27.40 | 75.43 | \$453 |
| 1.5" Meter Irrigation | 0 | 0 | \$1.67 | \$54.76 | | \$0 |
| 2" Meter Irrigation | 1,046,670 | 6 | \$1.67 | \$87.68 | 379.00 | \$2,274 |
| Total Residential | 9,079,942 | 109 | | | | \$19,547 |
| Total Water Revenues | 246,070,686 | 15,923 | | | | \$590,855 |
| Revenues per General Ledger | | 590,605 | | | Misc Charges | \$9,385 |
| Adjustments | | | | | Total Revenues | \$600,240 |
| Adjusted Revenues per General Ledger | | <u>590,605</u> | | | | |
| Revenues per Above | | <u>600,240</u> | | | | |
| Unreconcilable Difference | | (9,635) | | | | |
| Unreconcilable Difference Percent | | -1.63% | | | | |

0076

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

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 2 of 6

Preparer: Steven M. Lubertozi

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 | Bi Monthly Base Charge | Average Bill | Revenues |
|------------------------------|--------------------|---------------|--------------------|------------------------|--------------|------------------|
| Residential | | | | | | |
| 5/8" Meter | 205,990,693 | 14,396 | \$1.69 | \$11.12 | 35.30 | \$508,208 |
| 1" Meter | 369,400 | 24 | \$1.69 | \$27.79 | 53.80 | \$1,291 |
| 1.5" Meter | 0 | 0 | \$1.69 | \$55.53 | | \$0 |
| 5/8" Meter Irrigation | 880,060 | 62 | \$1.69 | \$11.12 | 35.11 | \$2,177 |
| 1" Meter Irrigation | 0 | 0 | \$1.69 | \$27.79 | | \$0 |
| Oakland Shores | | | | | | |
| 5/8" Meter (60002) | 1,664,330 | 96 | \$2.07 | \$12.16 | 48.05 | \$4,613 |
| 5/8" Meter (60001) | 26,747,221 | 1,181 | \$1.69 | \$11.12 | 49.40 | \$58,336 |
| 1" Meter (60011) | 1,339,040 | 55 | \$1.69 | \$27.79 | 68.94 | \$3,791 |
| Total Residential | 236,990,744 | 15,814 | | | | \$578,416 |
| General Service | | | | | | |
| 5/8" Meter | 714,760 | 30 | \$1.69 | \$11.12 | 51.38 | \$1,542 |
| 5/8" Meter (60004 - OLS) | 38,240 | 18 | \$1.69 | \$11.12 | 14.71 | \$265 |
| 1" Meter | 390,050 | 6 | \$1.69 | \$27.79 | 137.65 | \$826 |
| 1" Meter (60010 - OLS) | 395,320 | 18 | \$1.69 | \$27.79 | 64.91 | \$1,168 |
| 1.5" Meter | 620,992 | 12 | \$1.69 | \$55.53 | 142.99 | \$1,716 |
| 2" Meter | 2,996,900 | 6 | \$1.69 | \$88.92 | 933.05 | \$5,598 |
| 3" Meter | 2,704,450 | 6 | \$1.69 | \$177.80 | 939.55 | \$5,637 |
| 4" Meter | 0 | 1 | \$1.69 | \$277.83 | 277.83 | \$278 |
| 5/8" Meter Irrigation | 0 | 0 | \$1.69 | \$11.12 | | \$0 |
| 1" Meter Irrigation | 172,560 | 6 | \$1.69 | \$27.79 | 76.39 | \$458 |
| 1.5" Meter Irrigation | 0 | 0 | \$1.69 | \$55.53 | | \$0 |
| 2" Meter Irrigation | 1,046,670 | 6 | \$1.69 | \$88.92 | 383.73 | \$2,302 |
| Total General Service | 9,079,942 | 109 | | | | \$19,789 |
| Total Water Revenues | 246,070,686 | 15,923 | | | | \$598,205 |

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>Proposed Monthly Billing Base Charge</u> | <u>Average Bill</u> | <u>Revenues</u> |
|-----------------------------|--------------------|----------------------|---------------------------|---|---------------------|------------------|
| Residential | | | | | | |
| 5/8" Meter | 205,990,693 | 28,792 | \$1.69 | \$10.76 | 22.85 | \$657,926 |
| 1" Meter | 369,400 | 48 | \$1.69 | \$26.90 | 39.91 | \$1,915 |
| 1.5" Meter | 0 | 0 | \$1.69 | \$53.80 | | \$0 |
| 5/8" Meter Irrigation | 880,060 | 124 | \$1.69 | \$10.76 | 22.75 | \$2,822 |
| 1" Meter Irrigation | 0 | 0 | \$1.69 | \$26.90 | | \$0 |
| Oakland Shores | | | | | | |
| 5/8" Meter (60002) | 1,664,330 | 192 | \$1.69 | \$10.76 | 25.41 | \$4,879 |
| 5/8" Meter (60001) | 26,747,221 | 2,362 | \$1.69 | \$10.76 | 29.90 | \$70,618 |
| 1" Meter (60011) | 1,339,040 | 110 | \$1.69 | \$26.90 | 47.47 | \$5,222 |
| Total Residential | 236,990,744 | 31,628 | | | | \$743,382 |
| General Service | | | | | | |
| 5/8" Meter | 714,760 | 60 | \$1.69 | \$10.76 | 30.89 | \$1,854 |
| 5/8" Meter (60004 - OLS) | 38,240 | 36 | \$1.69 | \$10.76 | 12.56 | \$452 |
| 1" Meter | 390,050 | 12 | \$1.69 | \$26.90 | 81.83 | \$982 |
| 1" Meter (60010 - OLS) | 395,320 | 36 | \$1.69 | \$26.90 | 45.46 | \$1,636 |
| 1.5" Meter | 620,992 | 24 | \$1.69 | \$53.80 | 97.53 | \$2,341 |
| 2" Meter | 2,996,900 | 12 | \$1.69 | \$86.08 | 508.14 | \$6,098 |
| 3" Meter | 2,704,450 | 12 | \$1.69 | \$161.40 | 542.28 | \$6,507 |
| 4" Meter | 0 | 2 | \$1.69 | \$269.00 | 269.00 | \$538 |
| 5/8" Meter Irrigation | 0 | 0 | \$1.69 | \$10.76 | | \$0 |
| 1" Meter Irrigation | 172,560 | 12 | \$1.69 | \$26.90 | 51.20 | \$614 |
| 1.5" Meter Irrigation | 0 | 0 | \$1.69 | \$53.80 | | \$0 |
| 2" Meter Irrigation | 1,046,670 | 12 | \$1.69 | \$86.08 | 233.49 | \$2,802 |
| Total Residential | 9,079,942 | 218 | | | | \$23,824 |
| Total Water Revenues | | | | | | \$767,206 |

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 | 96,914,000 | (1) | 8,549 | 2.34 | 16.69 | 43.22 | \$369,462 |
| Flat Rate = 15,000 gallons | 0 | | 6 | 0.00 | 49.24 | 49.24 | \$295 |
| Total Residential | 96,914,000 | | 8,555 | | | | \$369,757 |
| General Service | | | | | | | |
| 5/8" Meter | 106,070 | | 12 | 2.79 | 16.69 | 41.35 | \$496 |
| 1" Meter | 280,910 | | 18 | 2.79 | 41.71 | 85.25 | \$1,535 |
| 1.5" Meter | 0 | | 0 | 2.79 | 83.48 | | \$0 |
| 2" Meter | 2,996,900 | | 6 | 2.79 | 133.56 | 1527.12 | \$9,163 |
| 4" Meter | 2,704,450 | | 7 | 2.79 | 417.36 | 1495.28 | \$10,467 |
| Total General Service | 6,088,330 | | 43 | | | | \$21,661 |
| Total Sewer Revenues | 103,002,330 | | 8,598 | | | | \$391,418 |
| | | | | | Misc Charges | | \$4,031 |
| | | | | | Total Revenues | | 395,449 |

| | |
|-----------------------------------|----------------|
| Revenues per General Ledger | 386,850 |
| Adjustments | |
| Adjusted Revenues per GL | <u>386,850</u> |
| Revenues per Above | 395,449 |
| Unreconcilable Difference | <u>(8,598)</u> |
| Unreconcilable Difference Percent | -2.22% |

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

0079

Footnote:
 (1) This bill code has maximum bi-monthly gallonage of 20,000
 (2) Consolidated Factor (Column 6, Schedule E-14) is used for capped gallons

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.

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 5 of 6

Preparer: Steven M. Lubertozzi

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

| Class/ Meter Size | Gallons | Billing Units | Bi-Monthly | | Revenues | Average Bill |
|------------------------------|--------------------|---------------|--------------------|-------------|------------------|--------------|
| | | | Rates per 1000 gal | Base Charge | | |
| Residential | | | | | | |
| 5/8" Meter | 96,914,000 (1) | 8,549 | 2.36 | 16.83 | \$372,597 | 43.58 |
| Flat Rate = 15,000 gallons | 0 | 6 | 0.00 | 49.66 | \$298 | 49.66 |
| Total Residential | 96,914,000 | 8,555 | | | \$372,895 | |
| General Service | | | | | | |
| 5/8" Meter | 106,070 | 12 | 2.81 | 16.83 | \$500 | 41.67 |
| 1" Meter | 280,910 | 18 | 2.81 | 42.06 | \$1,546 | 85.91 |
| 1.5" Meter | 0 | 0 | 2.81 | 84.19 | \$0 | |
| 2" Meter | 2,996,900 | 6 | 2.81 | 134.70 | \$9,229 | 1538.25 |
| 4" Meter | 2,704,450 | 7 | 2.81 | 420.91 | \$10,546 | 1506.55 |
| Total General Service | 6,088,330 | 43 | | | 21,821 | |
| Total Sewer Revenues | 103,002,330 | 8,598 | | | 394,716 | |

Footnote

- (1) This bill code has maximum bi-monthly gallonage of 20,000
- (2) Consolidated Factor (Column 6, Scheule E-14) is used for capped gallons

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Sewer Revenues.

| Class/ Meter Size | Gallons | Billing Units | Proposed | | Average Bill | Revenues |
|------------------------------|--------------------|---------------|--------------------|-------------|--------------|------------------|
| | | | Rates per 1000 gal | Base Charge | | |
| Residential | | | | | | |
| 5/8" Meter | 96,914,000 (1) | 17,098 | 5.02 | 18.93 | \$47.39 | \$810,238 |
| Flat Rate = 15,000 gallons | 0 | 12 | 0.00 | 55.87 | \$55.87 | \$670 |
| Total Residential | 96,914,000 | 17,110 | | | | \$810,908 |
| General Service | | | | | | |
| 5/8" Meter | 106,070 | 24 | 5.02 | 18.93 | \$41.12 | \$987 |
| 1" Meter | 280,910 | 36 | 5.02 | 47.32 | \$86.49 | \$3,114 |
| 1.5" Meter | 0 | 0 | 5.02 | 94.71 | | \$0 |
| 2" Meter | 2,996,900 | 12 | 5.02 | 151.54 | \$1,405.24 | \$16,863 |
| 4" Meter | 2,704,450 | 14 | 5.02 | 473.52 | \$1,443.26 | \$20,206 |
| Total General Service | 6,088,330 | 86 | | | | 41,170 |
| Total Sewer Revenues | 103,002,330 | 17,196 | | | | 852,078 |

Footnote

- (1) This bill code has maximum monthly gallonage of 10,000
- (2) Consolidated Factor (Column 6, Scheule E-14) is used for capped gallons

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
 Page __ of 23
 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 |
| 0 | 311 | 311 | 0 | 0 | 14,085 | 0 | 0.00% |
| 1,000 | 220 | 531 | 220,000 | 220,000 | 13,865 | 14,085,000 | 0.11% |
| 2,000 | 340 | 871 | 680,000 | 900,000 | 13,525 | 27,950,000 | 0.44% |
| 3,000 | 493 | 1,364 | 1,479,000 | 2,379,000 | 13,032 | 41,475,000 | 1.15% |
| 4,000 | 617 | 1,981 | 2,468,000 | 4,847,000 | 12,415 | 54,507,000 | 2.35% |
| 5,000 | 636 | 2,617 | 3,180,000 | 8,027,000 | 11,779 | 66,922,000 | 3.88% |
| 6,000 | 668 | 3,285 | 4,008,000 | 12,035,000 | 11,111 | 78,701,000 | 5.82% |
| 7,000 | 730 | 4,015 | 5,110,000 | 17,145,000 | 10,381 | 89,812,000 | 8.30% |
| 8,000 | 777 | 4,792 | 6,216,000 | 23,361,000 | 9,604 | 100,193,000 | 11.31% |
| 9,000 | 779 | 5,571 | 7,011,000 | 30,372,000 | 8,825 | 109,797,000 | 14.70% |
| 10,000 | 804 | 6,375 | 8,040,000 | 38,412,000 | 8,021 | 118,622,000 | 18.59% |
| 11,000 | 794 | 7,169 | 8,734,000 | 47,146,000 | 7,227 | 126,643,000 | 22.82% |
| 12,000 | 766 | 7,935 | 9,192,000 | 56,338,000 | 6,461 | 133,870,000 | 27.26% |
| 13,000 | 673 | 8,608 | 8,749,000 | 65,087,000 | 5,788 | 140,331,000 | 31.50% |
| 14,000 | 621 | 9,229 | 8,694,000 | 73,781,000 | 5,167 | 146,119,000 | 35.70% |
| 15,000 | 551 | 9,780 | 8,265,000 | 82,046,000 | 4,616 | 151,286,000 | 39.70% |
| 16,000 | 474 | 10,254 | 7,584,000 | 89,630,000 | 4,142 | 155,902,000 | 43.37% |
| 17,000 | 462 | 10,716 | 7,854,000 | 97,484,000 | 3,680 | 160,044,000 | 47.18% |
| 18,000 | 372 | 11,088 | 6,696,000 | 104,180,000 | 3,308 | 163,724,000 | 50.42% |
| 19,000 | 331 | 11,419 | 6,289,000 | 110,469,000 | 2,977 | 167,032,000 | 53.46% |
| 20,000 | 298 | 11,717 | 5,960,000 | 116,429,000 | 2,679 | 170,009,000 | 56.34% |
| 21,000 | 238 | 11,955 | 4,998,000 | 121,427,000 | 2,441 | 172,688,000 | 58.76% |
| 22,000 | 260 | 12,215 | 5,720,000 | 127,147,000 | 2,181 | 175,129,000 | 61.53% |
| 23,000 | 204 | 12,419 | 4,692,000 | 131,839,000 | 1,977 | 177,310,000 | 63.80% |
| 24,000 | 176 | 12,595 | 4,224,000 | 136,063,000 | 1,801 | 179,287,000 | 65.84% |
| 25,000 | 146 | 12,741 | 3,650,000 | 139,713,000 | 1,655 | 181,088,000 | 67.61% |
| 26,000 | 155 | 12,896 | 4,030,000 | 143,743,000 | 1,500 | 182,743,000 | 69.56% |
| 27,000 | 123 | 13,019 | 3,321,000 | 147,064,000 | 1,377 | 184,243,000 | 71.17% |
| 28,000 | 118 | 13,137 | 3,304,000 | 150,368,000 | 1,259 | 185,620,000 | 72.77% |
| 29,000 | 117 | 13,254 | 3,393,000 | 153,761,000 | 1,142 | 186,879,000 | 74.41% |
| 30,000 | 86 | 13,340 | 2,580,000 | 156,341,000 | 1,056 | 188,021,000 | 75.66% |
| 31,000 | 70 | 13,410 | 2,170,000 | 158,511,000 | 986 | 189,077,000 | 76.71% |
| 32,000 | 65 | 13,475 | 2,080,000 | 160,591,000 | 921 | 190,063,000 | 77.71% |
| 33,000 | 67 | 13,542 | 2,211,000 | 162,802,000 | 854 | 190,984,000 | 78.78% |
| 34,000 | 56 | 13,598 | 1,904,000 | 164,706,000 | 798 | 191,838,000 | 79.71% |
| 35,000 | 57 | 13,655 | 1,995,000 | 166,701,000 | 741 | 192,636,000 | 80.67% |
| 36,000 | 51 | 13,706 | 1,836,000 | 168,537,000 | 690 | 193,377,000 | 81.56% |
| 37,000 | 48 | 13,754 | 1,775,000 | 170,313,000 | 642 | 194,067,000 | 82.42% |
| 38,000 | 31 | 13,785 | 1,178,000 | 171,491,000 | 611 | 194,709,000 | 82.99% |
| 39,000 | 45 | 13,830 | 1,755,000 | 173,246,000 | 566 | 195,320,000 | 83.84% |
| 40,000 | 38 | 13,868 | 1,520,000 | 174,766,000 | 528 | 195,886,000 | 84.57% |
| 41,000 | 30 | 13,898 | 1,230,000 | 175,996,000 | 498 | 196,414,000 | 85.17% |
| 42,000 | 30 | 13,928 | 1,260,000 | 177,256,000 | 468 | 196,912,000 | 85.78% |

0093

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
 Page __ of 23
 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 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 |
| 43,000 | 25 | 13,953 | 1,075,000 | 178,331,000 | 443 | 197,380,000 | 86.30% |
| 44,000 | 31 | 13,984 | 1,364,000 | 179,695,000 | 412 | 197,823,000 | 86.96% |
| 45,000 | 24 | 14,008 | 1,080,000 | 180,775,000 | 388 | 198,235,000 | 87.48% |
| 46,000 | 31 | 14,039 | 1,426,000 | 182,201,000 | 357 | 198,623,000 | 88.17% |
| 47,000 | 16 | 14,055 | 752,000 | 182,953,000 | 341 | 198,980,000 | 88.54% |
| 48,000 | 18 | 14,073 | 864,000 | 183,817,000 | 323 | 199,321,000 | 88.95% |
| 49,000 | 19 | 14,092 | 931,000 | 184,748,000 | 304 | 199,644,000 | 89.40% |
| 50,000 | 17 | 14,109 | 850,000 | 185,598,000 | 287 | 199,948,000 | 89.82% |
| 51,000 | 16 | 14,125 | 816,000 | 186,414,000 | 271 | 200,235,000 | 90.21% |
| 52,000 | 13 | 14,138 | 676,000 | 187,090,000 | 258 | 200,506,000 | 90.54% |
| 53,000 | 15 | 14,153 | 795,000 | 187,885,000 | 243 | 200,764,000 | 90.92% |
| 54,000 | 19 | 14,172 | 1,026,000 | 188,911,000 | 224 | 201,007,000 | 91.42% |
| 55,000 | 13 | 14,185 | 715,000 | 189,626,000 | 211 | 201,231,000 | 91.77% |
| 56,000 | 15 | 14,200 | 840,000 | 190,466,000 | 196 | 201,442,000 | 92.17% |
| 57,000 | 8 | 14,208 | 456,000 | 190,922,000 | 188 | 201,638,000 | 92.39% |
| 58,000 | 6 | 14,214 | 348,000 | 191,270,000 | 182 | 201,826,000 | 92.56% |
| 59,000 | 6 | 14,220 | 354,000 | 191,624,000 | 176 | 202,008,000 | 92.73% |
| 60,000 | 14 | 14,234 | 840,000 | 192,464,000 | 162 | 202,184,000 | 93.14% |
| 61,000 | 9 | 14,243 | 549,000 | 193,013,000 | 153 | 202,346,000 | 93.40% |
| 62,000 | 5 | 14,248 | 310,000 | 193,323,000 | 148 | 202,499,000 | 93.55% |
| 63,000 | 2 | 14,250 | 126,000 | 193,449,000 | 146 | 202,647,000 | 93.62% |
| 64,000 | 5 | 14,255 | 320,000 | 193,769,000 | 141 | 202,793,000 | 93.77% |
| 65,000 | 11 | 14,266 | 715,000 | 194,484,000 | 130 | 202,934,000 | 94.12% |
| 66,000 | 9 | 14,275 | 594,000 | 195,078,000 | 121 | 203,064,000 | 94.40% |
| 67,000 | 8 | 14,283 | 536,000 | 195,614,000 | 113 | 203,185,000 | 94.66% |
| 68,000 | 5 | 14,288 | 340,000 | 195,954,000 | 108 | 203,298,000 | 94.83% |
| 69,000 | 3 | 14,291 | 207,000 | 196,161,000 | 105 | 203,406,000 | 94.93% |
| 70,000 | 2 | 14,293 | 140,000 | 196,301,000 | 103 | 203,511,000 | 95.00% |
| 71,000 | 4 | 14,297 | 284,000 | 196,585,000 | 99 | 203,614,000 | 95.13% |
| 72,000 | 3 | 14,300 | 216,000 | 196,801,000 | 96 | 203,713,000 | 95.24% |
| 73,000 | 8 | 14,308 | 584,000 | 197,385,000 | 88 | 203,809,000 | 95.52% |
| 74,000 | 4 | 14,312 | 296,000 | 197,681,000 | 84 | 203,897,000 | 95.66% |
| 75,000 | 1 | 14,313 | 75,000 | 197,756,000 | 83 | 203,981,000 | 95.70% |
| 76,000 | 6 | 14,319 | 456,000 | 198,212,000 | 77 | 204,064,000 | 95.92% |
| 77,000 | 1 | 14,320 | 77,000 | 198,289,000 | 76 | 204,141,000 | 95.96% |
| 78,000 | 2 | 14,322 | 156,000 | 198,445,000 | 74 | 204,217,000 | 96.03% |
| 79,000 | 4 | 14,326 | 316,000 | 198,761,000 | 70 | 204,291,000 | 96.19% |
| 80,000 | 3 | 14,329 | 240,000 | 199,001,000 | 67 | 204,361,000 | 96.30% |
| 81,000 | 1 | 14,330 | 81,000 | 199,082,000 | 66 | 204,428,000 | 96.34% |
| 82,000 | 2 | 14,332 | 164,000 | 199,246,000 | 64 | 204,494,000 | 96.42% |
| 83,000 | 3 | 14,335 | 249,000 | 199,495,000 | 61 | 204,558,000 | 96.54% |
| 84,000 | 1 | 14,336 | 84,000 | 199,579,000 | 60 | 204,619,000 | 96.58% |
| 85,000 | 1 | 14,337 | 85,000 | 199,664,000 | 59 | 204,679,000 | 96.62% |

0093A

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
 Page ___ of 23
 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 |
| 86,000 | 2 | 14,339 | 172,000 | 199,836,000 | 57 | 204,738,000 | 96.71% |
| 87,000 | 2 | 14,341 | 174,000 | 200,010,000 | 55 | 204,795,000 | 96.79% |
| 88,000 | 2 | 14,343 | 176,000 | 200,186,000 | 53 | 204,850,000 | 96.88% |
| 89,000 | 2 | 14,345 | 178,000 | 200,364,000 | 51 | 204,903,000 | 96.96% |
| 90,000 | 2 | 14,347 | 180,000 | 200,544,000 | 49 | 204,954,000 | 97.05% |
| 91,000 | 1 | 14,348 | 91,000 | 200,635,000 | 48 | 205,003,000 | 97.09% |
| 93,000 | 3 | 14,351 | 279,000 | 200,914,000 | 45 | 205,099,000 | 97.23% |
| 94,000 | 1 | 14,352 | 94,000 | 201,008,000 | 44 | 205,144,000 | 97.27% |
| 95,000 | 0 | 14,352 | 0 | 201,008,000 | 44 | 205,188,000 | 97.27% |
| 96,000 | 2 | 14,354 | 192,000 | 201,200,000 | 42 | 205,232,000 | 97.37% |
| 97,000 | 0 | 14,354 | 0 | 201,200,000 | 42 | 205,274,000 | 97.37% |
| 98,000 | 1 | 14,355 | 98,000 | 201,298,000 | 41 | 205,316,000 | 97.41% |
| 99,000 | 1 | 14,356 | 99,000 | 201,397,000 | 40 | 205,357,000 | 97.46% |
| 100,000 | 2 | 14,358 | 200,000 | 201,597,000 | 38 | 205,397,000 | 97.56% |
| 101,000 | 2 | 14,360 | 202,000 | 201,799,000 | 36 | 205,435,000 | 97.66% |
| 102,000 | 2 | 14,362 | 204,000 | 202,003,000 | 34 | 205,471,000 | 97.75% |
| 103,000 | 1 | 14,363 | 103,000 | 202,106,000 | 33 | 205,505,000 | 97.80% |
| 104,000 | 1 | 14,364 | 104,000 | 202,210,000 | 32 | 205,538,000 | 97.85% |
| 106,000 | 0 | 14,364 | 0 | 202,210,000 | 32 | 205,602,000 | 97.85% |
| 107,000 | 2 | 14,366 | 214,000 | 202,424,000 | 30 | 205,634,000 | 97.96% |
| 108,000 | 1 | 14,367 | 108,000 | 202,532,000 | 29 | 205,664,000 | 98.01% |
| 109,000 | 0 | 14,367 | 0 | 202,532,000 | 29 | 205,693,000 | 98.01% |
| 110,000 | 2 | 14,369 | 220,000 | 202,752,000 | 27 | 205,722,000 | 98.12% |
| 111,000 | 2 | 14,371 | 222,000 | 202,974,000 | 25 | 205,749,000 | 98.22% |
| 112,000 | 1 | 14,372 | 112,000 | 203,086,000 | 24 | 205,774,000 | 98.28% |
| 114,000 | 1 | 14,373 | 114,000 | 203,200,000 | 23 | 205,822,000 | 98.33% |
| 115,000 | 1 | 14,374 | 115,000 | 203,315,000 | 22 | 205,845,000 | 98.39% |
| 116,000 | 1 | 14,375 | 116,000 | 203,431,000 | 21 | 205,867,000 | 98.45% |
| 119,000 | 1 | 14,376 | 119,000 | 203,550,000 | 20 | 205,930,000 | 98.50% |
| 120,000 | 1 | 14,377 | 120,000 | 203,670,000 | 19 | 205,950,000 | 98.56% |
| 123,000 | 0 | 14,377 | 0 | 203,670,000 | 19 | 206,007,000 | 98.56% |
| 124,000 | 3 | 14,380 | 372,000 | 204,042,000 | 16 | 206,026,000 | 98.74% |
| 126,000 | 1 | 14,381 | 126,000 | 204,168,000 | 15 | 206,058,000 | 98.80% |
| 127,000 | 2 | 14,383 | 254,000 | 204,422,000 | 13 | 206,073,000 | 98.93% |
| 133,000 | 1 | 14,384 | 133,000 | 204,555,000 | 12 | 206,151,000 | 98.99% |
| 140,000 | 1 | 14,385 | 140,000 | 204,695,000 | 11 | 206,235,000 | 99.06% |
| 142,000 | 0 | 14,385 | 0 | 204,695,000 | 11 | 206,257,000 | 99.06% |
| 147,000 | 1 | 14,386 | 147,000 | 204,842,000 | 10 | 206,312,000 | 99.13% |
| 151,000 | 1 | 14,387 | 151,000 | 204,993,000 | 9 | 206,352,000 | 99.20% |
| 153,000 | 1 | 14,388 | 153,000 | 205,146,000 | 8 | 206,370,000 | 99.28% |
| 157,000 | 1 | 14,389 | 157,000 | 205,303,000 | 7 | 206,402,000 | 99.35% |
| 162,000 | 1 | 14,390 | 162,000 | 205,465,000 | 6 | 206,437,000 | 99.43% |
| 165,000 | 1 | 14,391 | 165,000 | 205,630,000 | 5 | 206,455,000 | 99.51% |
| 168,000 | 1 | 14,392 | 168,000 | 205,798,000 | 4 | 206,470,000 | 99.59% |
| 172,000 | 0 | 14,392 | 0 | 205,798,000 | 4 | 206,486,000 | 99.59% |
| 185,000 | 1 | 14,393 | 185,000 | 205,983,000 | 3 | 206,538,000 | 99.68% |
| 187,000 | 0 | 14,393 | 0 | 205,983,000 | 3 | 206,544,000 | 99.68% |
| 189,000 | 1 | 14,394 | 189,000 | 206,172,000 | 2 | 206,550,000 | 99.77% |
| 223,000 | 1 | 14,395 | 223,000 | 206,395,000 | 1 | 206,618,000 | 99.88% |
| 248,000 | 1 | 14,396 | 248,000 | 206,643,000 | 0 | 206,643,000 | 100.00% |
| 276,000 | 0 | 14,396 | 0 | 206,643,000 | 0 | 206,643,000 | 100.00% |
| 317,000 | 0 | 14,396 | 0 | 206,643,000 | 0 | 206,643,000 | 100.00% |
| <u>14,396</u> | | <u>14,396</u> | <u>206,643,093</u> | <u>206,643,000</u> | <u>0</u> | <u>206,643,000</u> | |

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

Actual gallonage is 205,990,693

0093B

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

Schedule E-14
 Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by class 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 | 25 | 25 | 0 | 0 | 1,156 | 0 | 0.00% |
| 1,000 | 15 | 40 | 15,000 | 15,000 | 1,141 | 1,156,000 | 0.06% |
| 2,000 | 26 | 66 | 52,000 | 67,000 | 1,115 | 2,297,000 | 0.25% |
| 3,000 | 22 | 88 | 66,000 | 133,000 | 1,093 | 3,412,000 | 0.50% |
| 4,000 | 38 | 126 | 152,000 | 285,000 | 1,055 | 4,505,000 | 1.06% |
| 5,000 | 35 | 161 | 175,000 | 460,000 | 1,020 | 5,560,000 | 1.72% |
| 6,000 | 49 | 210 | 294,000 | 754,000 | 971 | 6,580,000 | 2.81% |
| 7,000 | 41 | 251 | 287,000 | 1,041,000 | 930 | 7,551,000 | 3.88% |
| 8,000 | 45 | 296 | 360,000 | 1,401,000 | 885 | 8,481,000 | 5.23% |
| 9,000 | 51 | 347 | 459,000 | 1,860,000 | 834 | 9,356,000 | 6.94% |
| 10,000 | 53 | 400 | 530,000 | 2,390,000 | 781 | 10,200,000 | 8.92% |
| 11,000 | 49 | 449 | 539,000 | 2,929,000 | 732 | 10,981,000 | 10.93% |
| 12,000 | 36 | 485 | 432,000 | 3,361,000 | 696 | 11,713,000 | 12.54% |
| 13,000 | 52 | 537 | 676,000 | 4,037,000 | 644 | 12,409,000 | 15.06% |
| 14,000 | 25 | 562 | 350,000 | 4,387,000 | 619 | 13,053,000 | 16.37% |
| 15,000 | 33 | 595 | 495,000 | 4,882,000 | 586 | 13,672,000 | 18.21% |
| 16,000 | 31 | 626 | 496,000 | 5,378,000 | 555 | 14,258,000 | 20.06% |
| 17,000 | 21 | 647 | 357,000 | 5,735,000 | 534 | 14,813,000 | 21.40% |
| 18,000 | 28 | 675 | 504,000 | 6,239,000 | 506 | 15,347,000 | 23.28% |
| 19,000 | 24 | 699 | 456,000 | 6,695,000 | 482 | 15,853,000 | 24.98% |
| 20,000 | 17 | 716 | 340,000 | 7,035,000 | 465 | 16,335,000 | 26.25% |
| 21,000 | 26 | 742 | 546,000 | 7,581,000 | 439 | 16,800,000 | 28.28% |
| 22,000 | 31 | 773 | 682,000 | 8,263,000 | 408 | 17,239,000 | 30.83% |
| 23,000 | 17 | 790 | 391,000 | 8,654,000 | 391 | 17,647,000 | 32.29% |
| 24,000 | 16 | 806 | 384,000 | 9,038,000 | 375 | 18,038,000 | 33.72% |
| 25,000 | 17 | 823 | 425,000 | 9,463,000 | 358 | 18,413,000 | 35.31% |
| 26,000 | 22 | 845 | 572,000 | 10,035,000 | 336 | 18,771,000 | 37.44% |
| 27,000 | 18 | 863 | 486,000 | 10,521,000 | 318 | 19,107,000 | 39.25% |
| 28,000 | 11 | 874 | 308,000 | 10,829,000 | 307 | 19,425,000 | 40.40% |
| 29,000 | 14 | 888 | 406,000 | 11,235,000 | 293 | 19,732,000 | 41.92% |
| 30,000 | 17 | 905 | 510,000 | 11,745,000 | 276 | 20,025,000 | 43.82% |
| 31,000 | 10 | 915 | 310,000 | 12,055,000 | 266 | 20,301,000 | 44.98% |
| 32,000 | 13 | 928 | 416,000 | 12,471,000 | 253 | 20,567,000 | 46.53% |
| 33,000 | 11 | 939 | 363,000 | 12,834,000 | 242 | 20,820,000 | 47.88% |
| 34,000 | 11 | 950 | 374,000 | 13,208,000 | 231 | 21,062,000 | 49.28% |
| 35,000 | 7 | 957 | 245,000 | 13,453,000 | 224 | 21,293,000 | 50.19% |
| 36,000 | 12 | 969 | 432,000 | 13,885,000 | 212 | 21,517,000 | 51.80% |
| 37,000 | 9 | 978 | 333,000 | 14,218,000 | 203 | 21,729,000 | 53.05% |
| 38,000 | 13 | 991 | 494,000 | 14,712,000 | 190 | 21,932,000 | 54.89% |
| 39,000 | 6 | 997 | 234,000 | 14,946,000 | 184 | 22,122,000 | 55.76% |
| 40,000 | 10 | 1,007 | 400,000 | 15,346,000 | 174 | 22,306,000 | 57.25% |
| 41,000 | 3 | 1,010 | 123,000 | 15,469,000 | 171 | 22,480,000 | 57.71% |
| 42,000 | 14 | 1,024 | 588,000 | 16,057,000 | 157 | 22,651,000 | 59.91% |
| 43,000 | 6 | 1,030 | 258,000 | 16,315,000 | 151 | 22,808,000 | 60.87% |
| 44,000 | 3 | 1,033 | 132,000 | 16,447,000 | 148 | 22,959,000 | 61.36% |
| 45,000 | 7 | 1,040 | 315,000 | 16,762,000 | 141 | 23,107,000 | 62.54% |
| 46,000 | 3 | 1,043 | 138,000 | 16,900,000 | 138 | 23,248,000 | 63.05% |
| 47,000 | 4 | 1,047 | 188,000 | 17,088,000 | 134 | 23,386,000 | 63.75% |
| 48,000 | 9 | 1,056 | 432,000 | 17,520,000 | 125 | 23,520,000 | 65.37% |
| 49,000 | 5 | 1,061 | 245,000 | 17,765,000 | 120 | 23,645,000 | 66.28% |
| 50,000 | 3 | 1,064 | 150,000 | 17,915,000 | 117 | 23,765,000 | 66.84% |

0093C

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

Schedule E-14
 Page __ of 23

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]÷(5) | Percentage of Total |
| 51,000 | 1 | 1,065 | 51,000 | 17,966,000 | 116 | 23,882,000 | 67.03% |
| 52,000 | 5 | 1,070 | 260,000 | 18,226,000 | 111 | 23,998,000 | 68.00% |
| 53,000 | 6 | 1,076 | 318,000 | 18,544,000 | 105 | 24,109,000 | 69.19% |
| 54,000 | 6 | 1,082 | 324,000 | 18,868,000 | 99 | 24,214,000 | 70.40% |
| 55,000 | 2 | 1,084 | 110,000 | 18,978,000 | 97 | 24,313,000 | 70.81% |
| 56,000 | 5 | 1,089 | 280,000 | 19,258,000 | 92 | 24,410,000 | 71.85% |
| 57,000 | 2 | 1,091 | 114,000 | 19,372,000 | 90 | 24,502,000 | 72.28% |
| 58,000 | 1 | 1,092 | 58,000 | 19,430,000 | 89 | 24,592,000 | 72.49% |
| 59,000 | 4 | 1,096 | 236,000 | 19,666,000 | 85 | 24,681,000 | 73.37% |
| 60,000 | 3 | 1,099 | 180,000 | 19,846,000 | 82 | 24,766,000 | 74.04% |
| 61,000 | 4 | 1,103 | 244,000 | 20,090,000 | 78 | 24,848,000 | 74.95% |
| 62,000 | 3 | 1,106 | 186,000 | 20,276,000 | 75 | 24,926,000 | 75.65% |
| 63,000 | 6 | 1,112 | 378,000 | 20,654,000 | 69 | 25,001,000 | 77.06% |
| 64,000 | 5 | 1,117 | 320,000 | 20,974,000 | 64 | 25,070,000 | 78.25% |
| 65,000 | 2 | 1,119 | 130,000 | 21,104,000 | 62 | 25,134,000 | 78.74% |
| 66,000 | 2 | 1,121 | 132,000 | 21,236,000 | 60 | 25,196,000 | 79.23% |
| 67,000 | 4 | 1,125 | 268,000 | 21,504,000 | 56 | 25,256,000 | 80.23% |
| 68,000 | 1 | 1,126 | 68,000 | 21,572,000 | 55 | 25,312,000 | 80.48% |
| 69,000 | 4 | 1,130 | 276,000 | 21,848,000 | 51 | 25,367,000 | 81.51% |
| 70,000 | 1 | 1,131 | 70,000 | 21,918,000 | 50 | 25,418,000 | 81.77% |
| 71,000 | 4 | 1,135 | 284,000 | 22,202,000 | 46 | 25,468,000 | 82.83% |
| 72,000 | 2 | 1,137 | 144,000 | 22,346,000 | 44 | 25,514,000 | 83.37% |
| 73,000 | 4 | 1,141 | 292,000 | 22,638,000 | 40 | 25,558,000 | 84.46% |
| 74,000 | 3 | 1,144 | 222,000 | 22,860,000 | 37 | 25,598,000 | 85.29% |
| 75,000 | 1 | 1,145 | 75,000 | 22,935,000 | 36 | 25,635,000 | 85.57% |
| 76,000 | 2 | 1,147 | 152,000 | 23,087,000 | 34 | 25,671,000 | 86.14% |
| 77,000 | 4 | 1,151 | 308,000 | 23,395,000 | 30 | 25,705,000 | 87.29% |
| 79,000 | 1 | 1,152 | 79,000 | 23,474,000 | 29 | 25,765,000 | 87.58% |
| 80,000 | 2 | 1,154 | 160,000 | 23,634,000 | 27 | 25,794,000 | 88.18% |
| 81,000 | 1 | 1,155 | 81,000 | 23,715,000 | 26 | 25,821,000 | 88.48% |
| 83,000 | 2 | 1,157 | 166,000 | 23,881,000 | 24 | 25,873,000 | 89.10% |
| 84,000 | 1 | 1,158 | 84,000 | 23,965,000 | 23 | 25,897,000 | 89.41% |
| 85,000 | 3 | 1,161 | 255,000 | 24,220,000 | 20 | 25,920,000 | 90.36% |
| 86,000 | 2 | 1,163 | 172,000 | 24,392,000 | 18 | 25,940,000 | 91.00% |
| 87,000 | 2 | 1,165 | 174,000 | 24,566,000 | 16 | 25,958,000 | 91.65% |
| 91,000 | 2 | 1,167 | 182,000 | 24,748,000 | 14 | 26,022,000 | 92.33% |
| 95,000 | 1 | 1,168 | 95,000 | 24,843,000 | 13 | 26,078,000 | 92.69% |
| 96,000 | 1 | 1,169 | 96,000 | 24,939,000 | 12 | 26,091,000 | 93.05% |
| 97,000 | 1 | 1,170 | 97,000 | 25,036,000 | 11 | 26,103,000 | 93.41% |
| 98,000 | 1 | 1,171 | 98,000 | 25,134,000 | 10 | 26,114,000 | 93.77% |
| 106,000 | 1 | 1,172 | 106,000 | 25,240,000 | 9 | 26,194,000 | 94.17% |
| 109,000 | 1 | 1,173 | 109,000 | 25,349,000 | 8 | 26,221,000 | 94.58% |
| 110,000 | 1 | 1,174 | 110,000 | 25,459,000 | 7 | 26,229,000 | 94.99% |
| 123,000 | 1 | 1,175 | 123,000 | 25,582,000 | 6 | 26,320,000 | 95.44% |
| 127,000 | 1 | 1,176 | 127,000 | 25,709,000 | 5 | 26,344,000 | 95.92% |
| 142,000 | 1 | 1,177 | 142,000 | 25,851,000 | 4 | 26,419,000 | 96.45% |
| 172,000 | 1 | 1,178 | 172,000 | 26,023,000 | 3 | 26,539,000 | 97.09% |
| 187,000 | 1 | 1,179 | 187,000 | 26,210,000 | 2 | 26,584,000 | 97.79% |
| 276,000 | 1 | 1,180 | 276,000 | 26,486,000 | 1 | 26,762,000 | 98.82% |
| 317,000 | 1 | 1,181 | 317,000 | 26,803,000 | 0 | 26,803,000 | 100.00% |
| | 1,181 | 1,181 | 26,803,000 | 26,803,000 | 0 | 26,803,000 | |

Data recorded for 5/8" meter residential water customers. (60001) (Oakland Shores)
 Actual Gallonage is 26,747,221 0093D

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

Schedule E-14
 Page __ of 23

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 0 | 3 | 3 | 0 | 0 | 93 | 0 | 0.00% |
| 1,000 | 3 | 6 | 3,000 | 3,000 | 90 | 93,000 | 0.18% |
| 2,000 | 3 | 9 | 6,000 | 9,000 | 87 | 183,000 | 0.54% |
| 3,000 | 6 | 15 | 18,000 | 27,000 | 81 | 270,000 | 1.63% |
| 4,000 | 4 | 19 | 16,000 | 43,000 | 77 | 351,000 | 2.59% |
| 5,000 | 1 | 20 | 5,000 | 48,000 | 76 | 428,000 | 2.89% |
| 6,000 | 2 | 22 | 12,000 | 60,000 | 74 | 504,000 | 3.61% |
| 7,000 | 3 | 25 | 21,000 | 81,000 | 71 | 578,000 | 4.88% |
| 8,000 | 5 | 30 | 40,000 | 121,000 | 66 | 649,000 | 7.29% |
| 9,000 | 1 | 31 | 9,000 | 130,000 | 65 | 715,000 | 7.83% |
| 10,000 | 9 | 40 | 90,000 | 220,000 | 56 | 780,000 | 13.25% |
| 11,000 | 2 | 42 | 22,000 | 242,000 | 54 | 836,000 | 14.58% |
| 12,000 | 2 | 44 | 24,000 | 266,000 | 52 | 890,000 | 16.02% |
| 13,000 | 3 | 47 | 39,000 | 305,000 | 49 | 942,000 | 18.37% |
| 14,000 | 3 | 50 | 42,000 | 347,000 | 46 | 991,000 | 20.90% |
| 15,000 | 1 | 51 | 15,000 | 362,000 | 45 | 1,037,000 | 21.81% |
| 16,000 | 2 | 53 | 32,000 | 394,000 | 43 | 1,082,000 | 23.73% |
| 17,000 | 3 | 56 | 51,000 | 445,000 | 40 | 1,125,000 | 26.81% |
| 18,000 | 2 | 58 | 36,000 | 481,000 | 38 | 1,165,000 | 28.98% |
| 19,000 | 2 | 60 | 38,000 | 519,000 | 36 | 1,203,000 | 31.27% |
| 20,000 | 5 | 65 | 100,000 | 619,000 | 31 | 1,239,000 | 37.29% |
| 21,000 | 5 | 70 | 105,000 | 724,000 | 26 | 1,270,000 | 43.61% |
| 22,000 | 3 | 73 | 66,000 | 790,000 | 23 | 1,296,000 | 47.59% |
| 23,000 | 2 | 75 | 46,000 | 836,000 | 21 | 1,319,000 | 50.36% |
| 24,000 | 1 | 76 | 24,000 | 860,000 | 20 | 1,340,000 | 51.81% |
| 25,000 | 1 | 77 | 25,000 | 885,000 | 19 | 1,360,000 | 53.31% |
| 26,000 | 2 | 79 | 52,000 | 937,000 | 17 | 1,379,000 | 56.45% |
| 27,000 | 1 | 80 | 27,000 | 964,000 | 16 | 1,396,000 | 58.07% |
| 28,000 | 2 | 82 | 56,000 | 1,020,000 | 14 | 1,412,000 | 61.45% |
| 31,000 | 2 | 84 | 62,000 | 1,082,000 | 12 | 1,454,000 | 65.18% |
| 35,000 | 1 | 85 | 35,000 | 1,117,000 | 11 | 1,502,000 | 67.29% |
| 36,000 | 1 | 86 | 36,000 | 1,153,000 | 10 | 1,513,000 | 69.46% |
| 38,000 | 1 | 87 | 38,000 | 1,191,000 | 9 | 1,533,000 | 71.75% |
| 39,000 | 1 | 88 | 39,000 | 1,230,000 | 8 | 1,542,000 | 74.10% |
| 48,000 | 1 | 89 | 48,000 | 1,278,000 | 7 | 1,614,000 | 76.99% |
| 49,000 | 1 | 90 | 49,000 | 1,327,000 | 6 | 1,621,000 | 79.94% |
| 51,000 | 2 | 92 | 102,000 | 1,429,000 | 4 | 1,633,000 | 86.08% |
| 52,000 | 1 | 93 | 52,000 | 1,481,000 | 3 | 1,637,000 | 89.22% |
| 56,000 | 1 | 94 | 56,000 | 1,537,000 | 2 | 1,649,000 | 92.59% |
| 61,000 | 1 | 95 | 61,000 | 1,598,000 | 1 | 1,659,000 | 96.27% |
| 62,000 | 1 | 96 | 62,000 | 1,660,000 | 0 | 1,660,000 | 100.00% |
| | <u>96</u> | <u>96</u> | <u>1,660,000</u> | <u>1,660,000</u> | <u>0</u> | <u>1,660,000</u> | |

Data recorded for 5/8" meter residential water customers (60002) (Oakland Shores)
 Actual gallonage is 1,664,330 0094

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

Schedule E-14
 Page __ of 23

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) 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 | 30 | 0 | 0.00% |
| 1,000 | 0 | 0 | 0 | 0 | 30 | 30,000 | 0.00% |
| 2,000 | 1 | 1 | 2,000 | 2,000 | 29 | 60,000 | 0.28% |
| 3,000 | 2 | 3 | 6,000 | 8,000 | 27 | 89,000 | 1.12% |
| 4,000 | 0 | 3 | 0 | 8,000 | 27 | 116,000 | 1.12% |
| 5,000 | 0 | 3 | 0 | 8,000 | 27 | 143,000 | 1.12% |
| 6,000 | 1 | 4 | 6,000 | 14,000 | 26 | 170,000 | 1.95% |
| 7,000 | 3 | 7 | 21,000 | 35,000 | 23 | 196,000 | 4.88% |
| 9,000 | 1 | 8 | 9,000 | 44,000 | 22 | 242,000 | 6.14% |
| 10,000 | 1 | 9 | 10,000 | 54,000 | 21 | 264,000 | 7.53% |
| 11,000 | 2 | 11 | 22,000 | 76,000 | 19 | 285,000 | 10.60% |
| 12,000 | 1 | 12 | 12,000 | 88,000 | 18 | 304,000 | 12.27% |
| 13,000 | 2 | 14 | 26,000 | 114,000 | 16 | 322,000 | 15.90% |
| 15,000 | 2 | 16 | 30,000 | 144,000 | 14 | 354,000 | 20.08% |
| 17,000 | 2 | 18 | 34,000 | 178,000 | 12 | 382,000 | 24.83% |
| 25,000 | 1 | 19 | 25,000 | 203,000 | 11 | 478,000 | 28.31% |
| 30,000 | 1 | 20 | 30,000 | 233,000 | 10 | 533,000 | 32.50% |
| 35,000 | 1 | 21 | 35,000 | 268,000 | 9 | 583,000 | 37.38% |
| 38,000 | 1 | 22 | 38,000 | 306,000 | 8 | 610,000 | 42.68% |
| 40,000 | 1 | 23 | 40,000 | 346,000 | 7 | 626,000 | 48.26% |
| 43,000 | 2 | 25 | 86,000 | 432,000 | 5 | 647,000 | 60.25% |
| 44,000 | 1 | 26 | 44,000 | 476,000 | 4 | 652,000 | 66.39% |
| 53,000 | 1 | 27 | 53,000 | 529,000 | 3 | 688,000 | 73.78% |
| 56,000 | 1 | 28 | 56,000 | 585,000 | 2 | 697,000 | 81.59% |
| 64,000 | 1 | 29 | 64,000 | 649,000 | 1 | 713,000 | 90.52% |
| 68,000 | 1 | 30 | 68,000 | 717,000 | 0 | 717,000 | 100.00% |
| | <u>30</u> | <u>30</u> | <u>717,000</u> | <u>717,000</u> | <u>0</u> | <u>0</u> | |

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

Actual gallonage is

714,760

0095

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

Schedule B-14
 Page __ of 23

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 0 | 0 | 0 | 0 | 0 | 55 | 0 | 0.00% |
| 1,000 | 3 | 3 | 3,000 | 3,000 | 52 | 55,000 | 0.22% |
| 2,000 | 2 | 5 | 4,000 | 7,000 | 50 | 107,000 | 0.52% |
| 3,000 | 1 | 6 | 3,000 | 10,000 | 49 | 157,000 | 0.75% |
| 5,000 | 1 | 7 | 5,000 | 15,000 | 48 | 255,000 | 1.12% |
| 6,000 | 2 | 9 | 12,000 | 27,000 | 46 | 303,000 | 2.02% |
| 10,000 | 2 | 11 | 20,000 | 47,000 | 44 | 487,000 | 3.51% |
| 11,000 | 3 | 14 | 33,000 | 80,000 | 41 | 531,000 | 5.97% |
| 12,000 | 2 | 16 | 24,000 | 104,000 | 39 | 572,000 | 7.77% |
| 13,000 | 1 | 17 | 13,000 | 117,000 | 38 | 611,000 | 8.74% |
| 14,000 | 2 | 19 | 28,000 | 145,000 | 36 | 649,000 | 10.83% |
| 15,000 | 2 | 21 | 30,000 | 175,000 | 34 | 685,000 | 13.07% |
| 17,000 | 2 | 23 | 34,000 | 209,000 | 32 | 753,000 | 15.61% |
| 18,000 | 1 | 24 | 18,000 | 227,000 | 31 | 785,000 | 16.95% |
| 20,000 | 2 | 26 | 40,000 | 267,000 | 29 | 847,000 | 19.94% |
| 21,000 | 2 | 28 | 42,000 | 309,000 | 27 | 876,000 | 23.08% |
| 22,000 | 2 | 30 | 44,000 | 353,000 | 25 | 903,000 | 26.36% |
| 24,000 | 1 | 31 | 24,000 | 377,000 | 24 | 953,000 | 28.16% |
| 26,000 | 2 | 33 | 52,000 | 429,000 | 22 | 1,001,000 | 32.04% |
| 28,000 | 1 | 34 | 28,000 | 457,000 | 21 | 1,045,000 | 34.13% |
| 29,000 | 3 | 37 | 87,000 | 544,000 | 18 | 1,066,000 | 40.63% |
| 31,000 | 3 | 40 | 93,000 | 637,000 | 15 | 1,102,000 | 47.57% |
| 32,000 | 1 | 41 | 32,000 | 669,000 | 14 | 1,117,000 | 49.96% |
| 37,000 | 1 | 42 | 37,000 | 706,000 | 13 | 1,187,000 | 52.73% |
| 38,000 | 2 | 44 | 76,000 | 782,000 | 11 | 1,200,000 | 58.40% |
| 39,000 | 1 | 45 | 39,000 | 821,000 | 10 | 1,211,000 | 61.31% |
| 40,000 | 2 | 47 | 80,000 | 901,000 | 8 | 1,221,000 | 67.29% |
| 44,000 | 1 | 48 | 44,000 | 945,000 | 7 | 1,253,000 | 70.58% |
| 45,000 | 1 | 49 | 45,000 | 990,000 | 6 | 1,260,000 | 73.94% |
| 46,000 | 1 | 50 | 46,000 | 1,036,000 | 5 | 1,266,000 | 77.37% |
| 49,000 | 2 | 52 | 98,000 | 1,134,000 | 3 | 1,281,000 | 84.69% |
| 64,000 | 1 | 53 | 64,000 | 1,198,000 | 2 | 1,326,000 | 89.47% |
| 67,000 | 1 | 54 | 67,000 | 1,265,000 | 1 | 1,332,000 | 94.47% |
| 74,000 | 1 | 55 | 74,000 | 1,339,000 | 0 | 1,339,000 | 100.00% |
| | <u>55</u> | <u>55</u> | <u>1,339,000</u> | <u>1,339,000</u> | <u>0</u> | <u>1,339,000</u> | |

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

Actual gallonage is 1,339,040 **0095A**

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

Schedule E-14
 Page __ of 23

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) 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 | 5 | 5 | 0 | 0 | 13 | 0 | 0.00% |
| 1,000 | 2 | 7 | 2,000 | 2,000 | 11 | 13,000 | 5.41% |
| 2,000 | 3 | 10 | 6,000 | 8,000 | 8 | 24,000 | 21.62% |
| 3,000 | 4 | 14 | 12,000 | 20,000 | 4 | 32,000 | 54.05% |
| 4,000 | 3 | 17 | 12,000 | 32,000 | 1 | 36,000 | 86.49% |
| 5,000 | 1 | 18 | 5,000 | 37,000 | 0 | 37,000 | 100.00% |
| | <u>18</u> | <u>18</u> | <u>37,000</u> | <u>37,000</u> | <u>0</u> | <u>37,000</u> | |

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

Actual gallonage is 38,240 **0095A**

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
 Page __ of 23

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 | 6 | 0 | 0.00% |
| 2,000 | 0 | 0 | 0 | 0 | 6 | 12,000 | 0.00% |
| 3,000 | 0 | 0 | 0 | 0 | 6 | 18,000 | 0.00% |
| 4,000 | 0 | 0 | 0 | 0 | 6 | 24,000 | 0.00% |
| 5,000 | 0 | 0 | 0 | 0 | 6 | 30,000 | 0.00% |
| 13,000 | 0 | 0 | 0 | 0 | 6 | 78,000 | 0.00% |
| 15,000 | 1 | 1 | 15,000 | 15,000 | 5 | 90,000 | 3.85% |
| 18,000 | 1 | 2 | 18,000 | 33,000 | 4 | 105,000 | 8.46% |
| 31,000 | 0 | 2 | 0 | 33,000 | 4 | 157,000 | 8.46% |
| 59,000 | 0 | 2 | 0 | 33,000 | 4 | 269,000 | 8.46% |
| 62,000 | 0 | 2 | 0 | 33,000 | 4 | 281,000 | 8.46% |
| 64,000 | 1 | 3 | 64,000 | 97,000 | 3 | 289,000 | 24.87% |
| 83,000 | 1 | 4 | 83,000 | 180,000 | 2 | 346,000 | 46.15% |
| 100,000 | 1 | 5 | 100,000 | 280,000 | 1 | 380,000 | 71.79% |
| 110,000 | 1 | 6 | 110,000 | 390,000 | 0 | 390,000 | 100.00% |
| 129,000 | 0 | 6 | 0 | 390,000 | 0 | 390,000 | 100.00% |
| | <u>6</u> | <u>6</u> | <u>390,000</u> | <u>390,000</u> | <u>0</u> | <u>390,000</u> | |

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

Actual gallonage is 390,050

0099

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

Schedule E-14
 Page __ of 23

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5)] | Percentage of Total |
| 0 | 1 | 1 | 0 | 0 | 17 | 0 | 0.00% |
| 2,000 | 2 | 3 | 4,000 | 4,000 | 15 | 34,000 | 1.01% |
| 3,000 | 4 | 7 | 12,000 | 16,000 | 11 | 49,000 | 4.05% |
| 4,000 | 4 | 11 | 16,000 | 32,000 | 7 | 60,000 | 8.10% |
| 5,000 | 1 | 12 | 5,000 | 37,000 | 6 | 67,000 | 9.37% |
| 13,000 | 1 | 13 | 13,000 | 50,000 | 5 | 115,000 | 12.66% |
| 31,000 | 1 | 14 | 31,000 | 81,000 | 4 | 205,000 | 20.51% |
| 59,000 | 1 | 15 | 59,000 | 140,000 | 3 | 317,000 | 35.44% |
| 62,000 | 1 | 16 | 62,000 | 202,000 | 2 | 326,000 | 51.14% |
| 64,000 | 1 | 17 | 64,000 | 266,000 | 1 | 330,000 | 67.34% |
| 129,000 | 1 | 18 | 129,000 | 395,000 | 0 | 395,000 | 100.00% |
| | <u>18</u> | <u>18</u> | <u>395,000</u> | <u>395,000</u> | <u>0</u> | <u>395,000</u> | |

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

Actual gallonage is 395,320 **0099A**

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

Schedule E-14
 Page __ of 23

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 0 | 0 | 0 | 0 | 0 | 24 | 0 | 0.00% |
| 1,000 | 0 | 0 | 0 | 0 | 24 | 24,000 | 0.00% |
| 2,000 | 1 | 1 | 2,000 | 2,000 | 23 | 48,000 | 0.54% |
| 3,000 | 3 | 4 | 9,000 | 11,000 | 20 | 71,000 | 3.00% |
| 4,000 | 2 | 6 | 8,000 | 19,000 | 18 | 91,000 | 5.18% |
| 5,000 | 0 | 6 | 0 | 19,000 | 18 | 109,000 | 5.18% |
| 6,000 | 0 | 6 | 0 | 19,000 | 18 | 127,000 | 5.18% |
| 8,000 | 1 | 7 | 8,000 | 27,000 | 17 | 163,000 | 7.36% |
| 10,000 | 0 | 7 | 0 | 27,000 | 17 | 197,000 | 7.36% |
| 11,000 | 3 | 10 | 33,000 | 60,000 | 14 | 214,000 | 16.35% |
| 12,000 | 2 | 12 | 24,000 | 84,000 | 12 | 228,000 | 22.89% |
| 13,000 | 0 | 12 | 0 | 84,000 | 12 | 240,000 | 22.89% |
| 14,000 | 0 | 12 | 0 | 84,000 | 12 | 252,000 | 22.89% |
| 15,000 | 1 | 13 | 15,000 | 99,000 | 11 | 264,000 | 26.98% |
| 16,000 | 1 | 14 | 16,000 | 115,000 | 10 | 275,000 | 31.34% |
| 17,000 | 3 | 17 | 51,000 | 166,000 | 7 | 285,000 | 45.23% |
| 18,000 | 0 | 17 | 0 | 166,000 | 7 | 292,000 | 45.23% |
| 19,000 | 1 | 18 | 19,000 | 185,000 | 6 | 299,000 | 50.41% |
| 20,000 | 0 | 18 | 0 | 185,000 | 6 | 305,000 | 50.41% |
| 21,000 | 0 | 18 | 0 | 185,000 | 6 | 311,000 | 50.41% |
| 22,000 | 0 | 18 | 0 | 185,000 | 6 | 317,000 | 50.41% |
| 23,000 | 1 | 19 | 23,000 | 208,000 | 5 | 323,000 | 56.68% |
| 24,000 | 1 | 20 | 24,000 | 232,000 | 4 | 328,000 | 63.22% |
| 26,000 | 0 | 20 | 0 | 232,000 | 4 | 336,000 | 63.22% |
| 27,000 | 1 | 21 | 27,000 | 259,000 | 3 | 340,000 | 70.57% |
| 28,000 | 0 | 21 | 0 | 259,000 | 3 | 343,000 | 70.57% |
| 29,000 | 0 | 21 | 0 | 259,000 | 3 | 346,000 | 70.57% |
| 30,000 | 1 | 22 | 30,000 | 289,000 | 2 | 349,000 | 78.75% |
| 31,000 | 0 | 22 | 0 | 289,000 | 2 | 351,000 | 78.75% |
| 32,000 | 1 | 23 | 32,000 | 321,000 | 1 | 353,000 | 87.47% |
| 37,000 | 0 | 23 | 0 | 321,000 | 1 | 358,000 | 87.47% |
| 38,000 | 0 | 23 | 0 | 321,000 | 1 | 359,000 | 87.47% |
| 39,000 | 0 | 23 | 0 | 321,000 | 1 | 360,000 | 87.47% |
| 40,000 | 0 | 23 | 0 | 321,000 | 1 | 361,000 | 87.47% |
| 44,000 | 0 | 23 | 0 | 321,000 | 1 | 365,000 | 87.47% |
| 45,000 | 0 | 23 | 0 | 321,000 | 1 | 366,000 | 87.47% |
| 46,000 | 1 | 24 | 46,000 | 367,000 | 0 | 367,000 | 100.00% |
| 49,000 | 0 | 24 | 0 | 367,000 | 0 | 367,000 | 100.00% |
| 64,000 | 0 | 24 | 0 | 367,000 | 0 | 367,000 | 100.00% |
| 67,000 | 0 | 24 | 0 | 367,000 | 0 | 367,000 | 100.00% |
| 74,000 | 0 | 24 | 0 | 367,000 | 0 | 367,000 | 100.00% |
| | <u>24</u> | <u>24</u> | <u>367,000</u> | <u>367,000</u> | <u>0</u> | <u>367,000</u> | |

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

Actual gallonage is 369,400 **0100**

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 []

Schedule E-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

| (1) | (2) | | | (3) | | | (4) | | | (5) | | | (6) | | | (7) | | |
|--------------------------------|------------------------|-----------|-----------|----------------|----------|----------|-----------|---------|---------|-----------|---------|---------|----------------|---------|---------|----------|---------|---------|
| | Pre-Index | | | Index Adjusted | | | Proposed | | | Pre-Index | | | Index Adjusted | | | Proposed | | |
| Class/Meter Size | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly |
| | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates | Rates |
| Residential | | | | | | | | | | | | | | | | | | |
| <u>Wis-Bar</u> | | | | | | | | | | | | | | | | | | |
| (2) | 5/8" Meter | \$ 15.56 | \$ 15.56 | \$ 11.25 | \$ 10.98 | \$ 10.98 | \$ 22.00 | | | | | | | | | | | |
| | 5/8" Meter (Water-629) | | | | \$ 10.98 | \$ 10.98 | \$ 22.00 | | | | | | | | | | | |
| | 5/8" Meter Multi | | | | \$ 7.32 | \$ 7.32 | \$ 22.00 | | | | | | | | | | | |
| | Gallorage Charge | \$ 1.89 | \$ 1.89 | \$ 1.16 | | | | | | | | | | | | | | |
| <u>Buena Vista</u> | | | | | | | | | | | | | | | | | | |
| (3) | 5/8" Meter | \$ 8.88 | \$ 8.88 | \$ 11.25 | | | | | | | | | | | | | | |
| | Gallorage Charge | 0.43 | 0.43 | \$ 1.16 | | | | | | | | | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | | | | | | | | | | | | | |
| | 5/8" Meter | \$ 7.85 | \$ 7.95 | \$ 11.25 | \$ 10.25 | \$ 10.36 | \$ 22.00 | | | | | | | | | | | |
| | Gallorage Charge | \$ 1.49 | \$ 1.51 | \$ 1.16 | \$ 7.72 | \$ 7.80 | \$ 4.76 | | | | | | | | | | | |
| <u>Orangewood</u> | | | | | | | | | | | | | | | | | | |
| (1) | 5/8" Meter | \$ 18.76 | \$ 19.00 | \$ 11.25 | | | | | | | | | | | | | | |
| (1) | 1" Meter | \$ 46.93 | \$ 47.54 | \$ 28.13 | | | | | | | | | | | | | | |
| | Gallorage Charge | \$ 1.09 | \$ 1.10 | \$ 1.16 | | | | | | | | | | | | | | |
| General Service | | | | | | | | | | | | | | | | | | |
| <u>Orangewood</u> | | | | | | | | | | | | | | | | | | |
| (1) | 5/8" Meter | \$ 18.76 | \$ 19.00 | \$ 11.25 | | | | | | | | | | | | | | |
| (1) | 1" Meter | \$ 46.93 | \$ 47.54 | \$ 28.13 | | | | | | | | | | | | | | |
| (1) | 2" Meter | \$ 150.11 | \$ 152.05 | \$ 90.00 | | | | | | | | | | | | | | |
| (1) | 1.5" Meter | \$ 93.81 | \$ 95.02 | \$ 56.25 | | | | | | | | | | | | | | |
| (1) | 4" Meter | \$ 469.07 | \$ 475.12 | \$ 281.25 | | | | | | | | | | | | | | |
| (1) | 5/8" Meter Irrigation | \$ 18.76 | \$ 19.00 | \$ 11.25 | | | | | | | | | | | | | | |
| (1) | 1.5" Meter Irrigation | \$ 93.81 | \$ 95.02 | \$ 56.25 | | | | | | | | | | | | | | |
| | Gallorage Charge/MC | \$ 1.09 | \$ 1.10 | \$ 1.16 | | | | | | | | | | | | | | |
| Commercial | | | | | | | | | | | | | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | | | | | | | | | | | | | |
| | 5/8" Meter | \$ 7.85 | \$ 7.95 | \$ 11.25 | \$ 10.25 | \$ 10.36 | \$ 22.00 | | | | | | | | | | | |
| | 1" Meter | \$ 19.66 | \$ 19.91 | \$ 28.13 | \$ 25.63 | \$ 25.90 | \$ 55.00 | | | | | | | | | | | |
| | 2" Meter | \$ 62.89 | \$ 63.70 | \$ 90.00 | \$ 82.02 | \$ 82.90 | \$ 176.00 | | | | | | | | | | | |
| | Gallorage Charge | \$ 1.49 | \$ 1.51 | \$ 1.16 | \$ 8.08 | \$ 8.17 | \$ 4.76 | | | | | | | | | | | |

Notes

- (1) Currently these bill codes bill Bi-monthly. The Utility is requesting that these bill codes bill monthly.
- (2) Minimum 3,000 gallons (Water)
- (3) Minimum 5,000 gallons (Water)

Company: Utilities Inc. of Florida - Pasco County
 Docket No.: 020071-W5
 Schedule Year Ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] 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 | Bi-Monthly | | Base Charge | Average bill | Revenues |
|--------------------------------|----------------|---------------|--------------------|--------------------|-------------|--------------|----------|
| | | | Except where noted | Rates per 1000 gal | | | |
| Residential | | | | | | | |
| <u>Wis-Bar</u> | | | | | | | |
| Monthly 5/8" Meter | 2,678,464 (1) | 1,614 | \$ 1.89 | \$ 15.56 | 18.70 | \$30,176 | |
| <u>Buena Vista</u> | | | | | | | |
| Monthly 5/8" Meter | 33,230,858 (2) | 13,176 | \$0.43 | \$ 8.88 | 9.96 | \$131,292 | |
| <u>Summertree/Paradise Pt.</u> | | | | | | | |
| Monthly 5/8" Meter | 21,078,739 | 10,088 | \$ 1.49 | \$ 7.85 | 10.96 | \$110,598 | |
| <u>Orangewood</u> | | | | | | | |
| 5/8" Meter | 28,653,818 | 3,409 | \$ 1.09 | \$ 18.76 | 27.92 | \$95,186 | |
| 1" Meter | 94,250 | 12 | \$1.09 | \$ 46.93 | 55.50 | \$666 | |
| Total Residential | 85,736,129 | 28,299 | | | | \$367,918 | |
| General Service | | | | | | | |
| <u>Orangewood</u> | | | | | | | |
| 5/8" Meter | 799,462 | 102 | \$1.09 | \$ 18.76 | 27.30 | \$2,785 | |
| 1" Meter | 1,306,797 | 42 | \$1.09 | \$ 46.93 | 80.83 | \$3,395 | |
| 2" Meter | 101,900 | 6 | \$1.09 | \$ 150.11 | 168.67 | \$1,012 | |
| 1.5" Meter | 312,100 | 6 | \$1.09 | \$ 93.81 | 150.50 | \$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 | 156 | | | | \$8,095 | |
| Commercial | | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | | |
| Monthly 5/8" Meter | 3,409,470 | 68 | \$ 1.49 | \$ 7.85 | 82.56 | \$5,614 | |
| Monthly 1" Meter | 308,270 | 24 | \$ 1.49 | \$ 19.66 | 38.79 | \$931 | |
| Monthly 2" Meter | 20,896,040 | 240 | \$ 1.49 | \$ 62.89 | 192.62 | \$46,229 | |
| Total Commercial | 24,613,780 | 332 | | | | 52,774 | |
| Total Water Revenues | 112,870,168 | 28,787 | | | | \$428,787 | |

Notes

- (1) Minimum 3,000 gallons
- (2) Minimum 5,000 gallons
- Monthly Currently Billing Monthly

0075

| | |
|----------------------|-----------|
| Misc Serv. Revenue | 8,544 |
| Total Revenue | \$437,331 |
| Total Booked Revenue | \$422,996 |
| Difference | \$14,335 |

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.

| Class/ Meter Size | Gallons | Billing Units | Bi-Monthly Except where noted | | Base Charge | Average bill | Revenues |
|--------------------------------|--------------------|---------------|----------------------------------|----|-------------|--------------|------------------|
| | | | Rates per 1000 gal | | | | |
| Residential | | | | | | | |
| <u>Wis-Bar</u> | | | | | | | |
| 5/8" Meter | 2,678,464 (1) | 1,614 | \$ 1.89 | \$ | 15.56 | 15.56 | \$30,176 |
| <u>Buena Vista</u> | | | | | | | |
| 5/8" Meter | 33,230,858 (2) | 13,176 | \$0.43 | \$ | 8.88 | 8.88 | \$131,292 |
| <u>Summertree/Paradise Pt.</u> | | | | | | | |
| 5/8" Meter | 21,078,739 | 10,088 | \$ 1.51 | \$ | 7.95 | 11.11 | \$112,028 |
| | 0 | 0 | | | | | |
| <u>Orangewood</u> | | | | | | | |
| 5/8" Meter | 28,653,818 | 3,409 | \$ 1.10 | \$ | 19.00 | 28.25 | \$96,290 |
| 1" Meter | 94,250 | 12 | \$ 1.10 | \$ | 47.54 | 56.18 | \$674 |
| Total Residential | <u>85,736,129</u> | <u>28,299</u> | | | | | <u>\$370,460</u> |
| General Service | | | | | | | |
| <u>Orangewood</u> | | | | | | | |
| 5/8" Meter | 799,462 | 102 | \$ 1.10 | \$ | 19.00 | 27.62 | \$2,817 |
| 1" Meter | 1,306,797 | 42 | \$ 1.10 | \$ | 47.54 | 81.77 | \$3,434 |
| 2" Meter | 101,900 | 6 | \$ 1.10 | \$ | 152.05 | 170.73 | \$1,024 |
| 1.5" Meter | 312,100 | 6 | \$ 1.10 | \$ | 95.02 | 152.24 | \$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 | <u>2,520,259</u> | <u>156</u> | | | | | <u>\$8,188</u> |
| Commercial | | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | | |
| 5/8" Meter | 3,409,470 | 68 | \$ 1.51 | \$ | 7.95 | 83.66 | \$5,689 |
| 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 | <u>24,613,780</u> | <u>332</u> | | | | | <u>53,473</u> |
| Total Water Revenues | <u>112,870,168</u> | <u>28,787</u> | | | | | <u>\$432,121</u> |

Notes

- (1) Minimum 3,000 gallons
(2) Minimum 5,000 gallons
Monthly Currently Billing Monthly

0076

| | |
|----------------------|-----------|
| Misc Serv. Revenue | 8,544 |
| Total Revenue | \$440,665 |
| Total Booked Revenue | \$422,996 |
| Difference | \$17,669 |

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>Proposed Monthly Billing 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 | 2,678,464 (1) | 1,614 | \$ 1.16 | \$ 11.25 | 13.18 | \$21,269 |
| <u>Buena Vista</u> | | | | | | |
| 5/8" Meter | 33,230,858 (2) | 13,176 | \$ 1.16 | \$ 11.25 | 14.18 | \$186,839 |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| 5/8" Meter | 21,078,739 | 10,088 | \$ 1.16 | \$ 11.25 | 13.68 | \$137,980 |
| | 0 | 0 | | | | |
| <u>Orangewood</u> | | | | | | |
| 5/8" Meter | 28,653,818 | 6,818 | \$ 1.16 | \$ 11.25 | 16.13 | \$109,993 |
| 1" Meter | 94,250 | 24 | \$ 1.16 | \$ 28.13 | 32.69 | \$785 |
| Total Residential | 85,736,129 | 31,720 | | | | \$456,866 |
| <u>General Service</u> | | | | | | |
| <u>Orangewood</u> | | | | | | |
| 5/8" Meter | 799,462 | 204 | \$ 1.16 | \$ 11.25 | 15.80 | \$3,224 |
| 1" Meter | 1,306,797 | 84 | \$ 1.16 | \$ 28.13 | 46.20 | \$3,881 |
| 2" Meter | 101,900 | 12 | \$ 1.16 | \$ 90.00 | 99.87 | \$1,198 |
| 1.5" Meter | 312,100 | 12 | \$ 1.16 | \$ 56.25 | 86.47 | \$1,038 |
| 4" Meter | 0 | 0 | \$ 1.16 | \$ 281.25 | | \$0 |
| 5/8" Meter Irrigation | 0 | 0 | \$ 1.16 | \$ 11.25 | | \$0 |
| 1.5" Meter Irrigation | 0 | 0 | \$ 1.16 | \$ 56.25 | | \$0 |
| Total General Service | 2,520,259 | 312 | | | | \$9,341 |
| <u>Commercial</u> | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| 5/8" Meter | 3,409,470 | 68 | \$ 1.16 | \$ 11.25 | 69.50 | \$4,726 |
| 1" Meter | 308,270 | 24 | \$ 1.16 | \$ 28.13 | 43.05 | \$1,033 |
| 2" Meter | 20,896,040 | 240 | \$ 1.16 | \$ 90.00 | 191.16 | \$45,878 |
| Total Commercial | 24,613,780 | 332 | | | | 51,637 |
| Total Water Revenues | 112,870,168 | 32,364 | | | | \$517,844 |

Notes

- (1) Minimum 3,000 gallons
- (2) Minimum 5,000 gallons

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.

| Class/Meter Size | Gallons | Billing Units | Rates per 1000 gal | Base Charge | Average Bill | Revenues |
|--------------------------------|-------------------|---------------|--------------------|-------------|--------------|------------------|
| Residential | | | | | | |
| <u>Wis-Bar</u> | | | | | | |
| Monthly 5/8" Meter | 0 | 1,614 | 0.00 | 10.98 | 10.98 | \$17,722 |
| Monthly 5/8" Meter (629) | 0 | 324 | 0.00 | 10.98 | 10.98 | \$3,558 |
| Monthly 5/8" Meter Multi Res. | 0 | 12 | 0.00 | 7.32 | 7.32 | \$88 |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| Monthly 5/8" Meter | 18,903,000 | 10,088 | 7.72 | 10.25 | 24.72 | \$249,333 (1) |
| Total Residential | 18,903,000 | 12,038 | | | | \$270,700 |
| Commercial | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| Monthly 5/8" Meter | 0 | 8 | 8.08 | 10.25 | 10.25 | \$82 |
| Monthly 1" Meter | 308,270 | 24 | 8.08 | 25.63 | 129.41 | \$3,106 |
| Monthly 2" Meter | 635,910 | 12 | 8.08 | 82.02 | 510.20 | \$6,122 |
| Total Commercial | 944,180 | 44 | | | | 9,310 |
| Total Sewer Revenues | 19,847,180 | 12,082 | | | | 280,010 |

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 280,010
 Unreconcilable Difference 5,247
 Unreconcilable Difference Percent 1.84%

0078

Notes

(1) Adjusted for minimum gallonage (Using Consolidated Factor for Capped Volume)

Monthly - Already billing monthly

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> |
|---------------------------------------|-------------------|----------------------|---------------------------|--------------------|---------------------|------------------|
| <u>Residential</u> | | | | | | |
| <u>Wis-Bar</u> | | | | | | |
| 5/8" Meter | 0 | 1,614 | 0.00 | 10.98 | 10.98 | \$17,722 |
| 5/8" Meter (Water-62) | 0 | 324 | 0.00 | 10.98 | 10.98 | \$3,558 |
| 5/8" Meter Multi | 0 | 12 | 0.00 | 7.32 | 7.32 | \$88 |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| 5/8" Meter | 18,903,000 | 10,088 | 7.80 | 10.36 | 24.98 | \$251,955 (1) |
| Total Residential | 18,903,000 | 12,038 | | | | \$273,322 |
| <u>Commercial</u> | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| 5/8" Meter | 0 | 8 | 8.17 | 10.36 | 10.36 | \$83 |
| 1" Meter | 308,270 | 24 | 8.17 | 25.90 | 130.84 | \$3,140 |
| 2" Meter | 635,910 | 12 | 8.17 | 82.90 | 515.85 | \$6,190 |
| Total Commercial | 944,180 | 44 | | | | 9,413 |
| Total Sewer Revenues | 19,847,180 | 12,082 | | | | 282,735 |

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

Revenues per Above 282,735
 Unreconcilable Difference 2,522
 Unreconcilable Difference Percent 0.88%

Notes

(1) Adjusted for minimum gallonage (Using Consolidated Factor for Capped Volume)

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 | Proposed Monthly Billing | | Average Bill | Revenues |
|--------------------------------|-------------------|---------------|--------------------------|-------------|--------------|--------------------------|
| | | | Rates per 1000 gal | Base Charge | | |
| Residential | | | | | | |
| <u>Wis-Bar</u> | | | | | | |
| 5/8" Meter | 0 | 1,614 | 0.00 | 22.00 | 22.00 | \$35,508 |
| 5/8" Meter (Water-629) | 0 | 324 | 0.00 | 22.00 | 22.00 | \$7,128 |
| 5/8" Meter Multi | 0 | 12 | 0.00 | 22.00 | 22.00 | \$264 |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| 5/8" Meter | 18,903,000 | 10,088 | 4.76 | 22.00 | 30.91 | \$311,834 ⁽¹⁾ |
| Total Residential | 18,903,000 | 12,038 | | | | \$354,734 |
| Commercial | | | | | | |
| <u>Summertree/Paradise Pt.</u> | | | | | | |
| 5/8" Meter | 0 | 8 | 4.76 | 22.00 | 22.00 | \$176 |
| 1" Meter | 308,270 | 24 | 4.76 | 55.00 | 116.09 | \$2,786 |
| 2" Meter | 635,910 | 12 | 4.76 | 176.00 | 428.02 | \$5,136 |
| Total Commercial | 944,180 | 44 | | | | 8,098 |
| Total Sewer Revenues | 19,847,180 | 12,082 | | | | 362,832 |

Notes

(1) Adjusted for minimum gallonage. (Using Consolidated Factor for Capped Volume)

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Wis Bar (Water)

| | <u>Utility Test Year</u> | <u>Utility Test Year Adjustments</u> | <u>Utility Adjusted Test Year</u> | <u>Requested Revenue Requirement</u> | <u>Annual Revenues</u> | <u>Miscellaneous Service Revenues</u> | <u>Requested Water Revenues</u> |
|-----------------------------|----------------------------------|--|---|--|----------------------------|---|---|
| Operating Revenues: | 26,668 | (752) | 25,916 | (5,182) | 20,734 | 436 | 20,298 |
| O & M Expenses: | 14,530 | 2,903 | 17,433 | - | 17,433 | | |
| Depreciation: | 1,481 | 164 | 1,645 | - | 1,645 | | |
| CIAC Amortization: | 0 | - | 0 | - | 0 | | |
| PAA Amortization: | 0 | - | 0 | - | 0 | | |
| Taxes Other Than Income: | - | - | - | (125) | (125) | | |
| Provision for Income Taxes: | 1,982 | (2,497) | (514) | (1,031) | (1,545) | | |
| Operating Expenses: | <u>17,993</u> | <u>571</u> | <u>18,564</u> | <u>(1,156)</u> | <u>17,408</u> | | |
| Net Operating Income: | <u>8,675</u> | <u>(1,322)</u> | <u>7,353</u> | <u>(4,026)</u> | <u>3,327</u> | | |
| Rate Base: | 24,504 | | 37,245 | | 35,895 | | |
| Rate of Return: | 35.40% | | 19.74% | | 9.27% | | |

Buena Vista

| | <u>Utility Test Year</u> | <u>Utility Test Year Adjustments</u> | <u>Utility Adjusted Test Year</u> | <u>Requested Revenue Requirement</u> | <u>Requested Annual Revenues</u> | <u>Miscellaneous Service Revenues</u> | <u>Requested Water Revenues</u> |
|-----------------------------|----------------------------------|--|---|--|--|---|---|
| Operating Revenues: | 126,199 | (5,959) | 120,239 | 75,671 | 195,911 | 3,460 | 192,451 |
| O & M Expenses: | 98,709 | 23,017 | 121,726 | | 121,726 | | |
| Depreciation: | 9,431 | 1,302 | 10,733 | | 10,733 | | |
| CIAC Amortization: | 0 | - | 0 | | 0 | | |
| PAA Amortization: | 0 | - | 0 | | 0 | | |
| Taxes Other Than Income: | 27,176 | (159) | 27,017 | 2,321 | 29,339 | | |
| Provision for Income Taxes: | 15,718 | (19,795) | (4,077) | 18,553 | 14,477 | | |
| Operating Expenses: | <u>151,034</u> | <u>4,366</u> | <u>155,399</u> | <u>20,875</u> | <u>176,274</u> | | |
| Net Operating Income: | <u>(24,835)</u> | <u>(10,325)</u> | <u>(35,160)</u> | <u>54,797</u> | <u>19,637</u> | | |
| Rate Base: | 139,531 | | 356,394 | | 211,943 | | |
| Rate of Return: | -17.80% | | -9.87% | | 9.27% | | |

Summertree (Water)

| | <u>Utility Test Year</u> | <u>Utility Test Year Adjustments</u> | <u>Utility Adjusted Test Year</u> | <u>Requested Revenue Requirement</u> | <u>Requested Annual Revenues</u> | <u>Miscellaneous Service Revenues</u> | <u>Requested Water Revenues</u> |
|-----------------------------|----------------------------------|--|---|--|--|---|---|
| Operating Revenues: | 164,943 | (4,730) | 160,213 | 18,501 | 178,714 | 2,746 | 175,968 |
| O & M Expenses: | 59,111 | 18,269 | 77,380 | | 77,380 | | |
| Depreciation: | 36,903 | 1,034 | 37,936 | | 37,936 | | |
| CIAC Amortization: | (13,187) | - | (13,187) | | (13,187) | | |
| PAA Amortization: | 1,727 | (1,815) | (88) | | (88) | | |
| Taxes Other Than Income: | 17,671 | (126) | 17,545 | 1,843 | 19,388 | | |
| Provision for Income Taxes: | 12,475 | (15,711) | (3,236) | 14,726 | 11,490 | | |
| Operating Expenses: | <u>114,701</u> | <u>1,650</u> | <u>116,351</u> | <u>16,568</u> | <u>132,919</u> | | |
| Net Operating Income: | <u>50,243</u> | <u>(6,380)</u> | <u>43,863</u> | <u>1,933</u> | <u>45,795</u> | | |
| Rate Base: | 444,071 | | 503,168 | | 494,273 | | |
| Rate of Return: | 11.31% | | 8.72% | | 9.27% | | |

Orangewood

| | <u>Utility Test Year</u> | <u>Utility Test Year Adjustments</u> | <u>Utility Adjusted Test Year</u> | <u>Requested Revenue Requirement</u> | <u>Requested Annual Revenues</u> | <u>Miscellaneous Service Revenues</u> | <u>Requested Water Revenues</u> |
|-----------------------------|----------------------------------|--|---|--|--|---|---|
| Operating Revenues: | 105,186 | (3,275) | 101,911 | 29,117 | 131,028 | 1,901 | 129,127 |
| O & M Expenses: | 53,685 | 12,649 | 66,334 | | 66,334 | | |
| Depreciation: | 16,335 | 716 | 17,051 | | 17,051 | | |
| CIAC Amortization: | (1,388) | - | (1,388) | | (1,388) | | |
| PAA Amortization: | 1,345 | (1,257) | 88 | | 88 | | |
| Taxes Other Than Income: | 10,262 | (87) | 10,174 | 1,276 | 11,450 | | |
| Provision for Income Taxes: | 8,638 | (10,878) | (2,240) | 10,196 | 7,956 | | |
| Operating Expenses: | <u>88,877</u> | <u>1,142</u> | <u>90,019</u> | <u>11,472</u> | <u>101,491</u> | | |
| Net Operating Income: | <u>16,309</u> | <u>(4,417)</u> | <u>11,892</u> | <u>17,646</u> | <u>29,537</u> | | |
| Rate Base: | 269,263 | | 373,843 | | 318,465 | | |
| Rate of Return: | 6.06% | | 3.18% | | 9.27% | | |

Wis Bar (Sewer)

| | <u>Utility Test Year</u> | <u>Utility Test Year Adjustments</u> | <u>Utility Adjusted Test Year</u> | <u>Requested Revenue Requirement</u> | <u>Requested Annual Revenues</u> | <u>Miscellaneous Service Revenues</u> | <u>Requested Sewer Revenues</u> |
|-----------------------------|----------------------------------|--|---|--|--|---|---|
| Operating Revenues: | 21,153 | 85 | 21,238 | 26,363 | 47,601 | 251 | 47,351 |
| O & M Expenses: | 36,351 | 1,600 | 37,951 | | 37,951 | | |
| Depreciation: | 873 | (425) | 448 | | 448 | | |
| CIAC Amortization: | (0) | - | (0) | | (0) | | |
| PAA Amortization: | 0 | - | 0 | | 0 | | |
| Taxes Other Than Income: | - | - | - | 575 | 575 | | |
| Provision for Income Taxes: | <u>(4,138)</u> | <u>2,656</u> | <u>(1,482)</u> | <u>4,589</u> | <u>3,106</u> | | |
| Operating Expenses: | 33,086 | 3,831 | 36,918 | 5,163 | 42,081 | | |
| Net Operating Income: | <u>(11,933)</u> | <u>(3,746)</u> | <u>(15,679)</u> | <u>21,199</u> | <u>5,520</u> | | |
| Rate Base: | 18,413 | | 92,511 | | 59,423 | | |
| Rate of Return: | -64.81% | | -16.95% | | 9.29% | | |

Summertree (Sewer)

| | <u>Utility Test Year</u> | <u>Utility Test Year Adjustments</u> | <u>Utility Adjusted Test Year</u> | <u>Requested Revenue Requirement</u> | <u>Requested Annual Revenues</u> | <u>Miscellaneous Service Revenues</u> | <u>Requested Sewer Revenues</u> |
|-----------------------------|----------------------------------|--|---|--|--|---|---|
| Operating Revenues: | 265,616 | 428 | 266,044 | 50,700 | 316,744 | 1,262 | 315,481 |
| O & M Expenses: | 200,010 | 8,059 | 208,069 | | 208,069 | | |
| Depreciation: | 29,579 | (2,140) | 27,439 | | 27,439 | | |
| CIAC Amortization: | (13,238) | - | (13,238) | | (13,238) | | |
| PAA Amortization: | 701 | (701) | (0) | | (0) | | |
| Taxes Other Than Income: | 24,372 | 113 | 24,485 | 2,893 | 27,378 | | |
| Provision for Income Taxes: | <u>(20,836)</u> | <u>13,372</u> | <u>(7,464)</u> | <u>23,105</u> | <u>15,642</u> | | |
| Operating Expenses: | 220,588 | 18,703 | 239,290 | 25,999 | 265,289 | | |
| Net Operating Income: | <u>45,028</u> | <u>(18,275)</u> | <u>26,753</u> | <u>24,701</u> | <u>51,454</u> | | |
| Rate Base: | 398,378 | | 508,302 | | 553,586 | | |
| Rate of Return: | 11.30% | | 5.26% | | 9.29% | | |

Pasco Water Total

| | <u>Utility Test Year</u> | <u>Utility Test Year Adjustments</u> | <u>Utility Adjusted Test Year</u> | <u>Requested Revenue Requirement</u> | <u>Requested Annual Revenues</u> | <u>Miscellaneous Service Revenues</u> | <u>Requested Water Revenues</u> |
|-----------------------------|----------------------------------|--|---|--|--|---|---|
| Operating Revenues: | 422,996 | (14,716) | 408,280 | 118,108 | 526,388 | 8,544 | 517,844 |
| O & M Expenses: | 226,035 | 56,838 | 282,873 | - | 282,873 | | |
| Depreciation: | 64,149 | 3,216 | 67,365 | - | 67,365 | | |
| CIAC Amortization: | (14,575) | - | (14,575) | - | (14,575) | | |
| PAA Amortization: | 3,072 | (3,072) | 0 | - | 0 | | |
| Taxes Other Than Income: | 55,109 | (372) | 54,737 | 5,315 | 60,052 | 60,302 | |
| Provision for Income Taxes: | 38,814 | (48,881) | (10,067) | 42,444 | 32,377 | | |
| Operating Expenses: | <u>372,604</u> | <u>7,729</u> | <u>380,333</u> | 50,071 | 428,092 | | |
| Net Operating Income: | <u>50,392</u> | <u>(22,445)</u> | 27,947 | 70,349 | <u>98,296</u> | | |
| Rate Base: | 877,369 | | 1,270,650 | | 1,060,576 | | |
| Rate of Return: | 5.74% | | 2.20% | | 9.27% | | |

INDIVIDUAL RATES FOR WIS BAR

Wis Bar (Water)

| | <u>Gallons</u> | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|------------|----------------|--------------------------|------------------------------------|------------------------|-------------------------|-----------------|
| | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| 5/8" meter | 2,678,464 | 1,614 | 0.78 | 11.28 | 12.58 | 20,298 |

Wis Bar (Sewer)

| | <u>Gallons</u> | <u>Billing Units</u> | <u>Proposed Monthly Billing</u> | | <u>Average Bill</u> | <u>Revenues</u> |
|------------------------|----------------|--------------------------|------------------------------------|------------------------|-------------------------|-----------------|
| | | | <u>Rates per 1,000 Gallons</u> | <u>Base Charge</u> | | |
| 5/8" meter | 0 | 1,614 | - | 24.28 | 24.28 | 39,192 |
| 5/8" meter (Water-629) | 0 | 324 | - | 24.28 | 24.28 | 7,868 |
| 5/8" meter multi | 0 | 12 | - | 24.28 | 24.28 | 291 |
| | <u>0</u> | <u>1,950</u> | | | | <u>47,351</u> |