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REPLY TO ALTAMONTE SPRINGS

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

May 12, 2004

HAND DELIVERY

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MAY 12 AM 11:10
COMMISSION
CLERK

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

RE: Docket No. 030445-SU; Application by Utilities, Inc. of Eagle Ridge for Rate Increase
in Lee County, Florida
Our File No.: 30057.43

Dear Ms. Bayo:

Enclosed is an original and fifteen (15) copies of the following revised Schedules to
the Utility's Minimum Filing Requirements:

	<u>Schedule No.</u>	<u>Page</u>	<u>Description</u>
	A-2	1	Wastewater Rate Base
	A-3	2	Adjustments to Rate Base
	A-4	3, 3a	Plant in Service - Annual Balances
	A-6	4	Plant in Service by Primary Account
	A-7	5	Non-Used and Useful Plant - Summary
CMP	A-8	6, 6a	Accumulated Depreciation - Annual Balances
	A-10	7	Accumulated Depreciation by Primary Account
COM	A-11	8, 8a	CIAC - Annual Balances
CTR	A-12	9	CIAC by Classification
ECR	A-13	10, 10a	Accumulated Amortization of CIAC - Annual Balances
GCL	A-14	11	Accumulated Amortization of CIAC by Classification
OPC	B-2	17	Net Operating income Statement - Wastewater
MMS	B-3	18	Adjustments to Net Operating Income
RCA			
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DOCUMENT NUMBER-DATE

05495 MAY 12 04

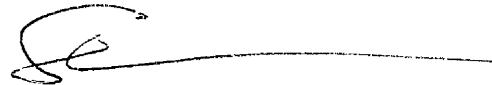
FPSC-COMMISSION CLERK

Ms. Blanca Bayo
May 12, 2004
Page 2

<u>Schedule No.</u>	<u>Page</u>	<u>Description</u>
B-14	26, 26a	Net Depreciation Expense
B-15	27	Taxes Other than Income
C-1	28	Reconciliation of Total Income Tax Provision
C-2	29	State and Federal Income Tax Calculation - Current
D-1	43	Requested Cost of Capital
D-2	44	Reconciliation of Capital Structure to Rate Base
E-1	50	Rate Schedule - Present, Interim and Final
E-2	51	Revenues at Test Year and Proposed Rates
A-2 Interim	70	Wastewater Rate Base
A-3 Interim	71	Adjustments to Rate Base
B-2 Interim	72	Net Operating Income Statement - Wastewater
B-3 Interim	73	Adjustments to Net Operating Income
C-1 Interim	74	Reconciliation of Total Income Tax Provision
C-2 Interim	75	State and Federal Income Tax Calculation - Current
D-1 Interim	76	Requested Cost of Capital
D-2 Interim	77	Reconciliation of Capital Structure to Rate Base
E-1 Interim	78	Rate Schedule - Present, Interim and Final
E-2 Interim	79	Revenues at Test Year and Interim Rates

Should you have any questions concerning the enclosed, please do not hesitate to give me a call.

Very truly yours,



For VALERIE L. LORD
For the Firm

VLL/tlc
Enclosures

cc: Ms. Patricia Merchant (by hand delivery) (w/enclosures)
Mr. Steven M. Lubertozi (w/enclosures)
Mr. Patrick Flynn (w/enclosures)
Mr. Frank Seidman (w/enclosures)

Docket No. 030445-SU

Utilities, Inc. of Eagle Ridge

REVISIONS TO MFR - May 11, 2004

The following are the revised schedules for the MFR for Utilities, Inc. of Eagle Ridge:

<u>Schedule</u>	<u>Page</u>	<u>Description</u>
A-2	1	Wastewater Rate Base
A-3	2	Adjustments to Rate Base
A-4	3, 3a	Plant in Service - Annual Balances
A-6	4	Plant in Service by Primary Account
A-7	5	Non-Used and Useful Plant - Summary
A-8	6, 6a	Accumulated Depreciation - Annual Balances
A-10	7	Accumulated Depreciation by Primary Account
A-11	8, 8a	CIAC - Annual Balances
A-12	9	CIAC by Classification
A-13	10, 10a	Accumulated Amortization of CIAC - Annual Balances
A-14	11	Accumulated Amortization of CIAC by Classification
B-2	17	Net Operating Income Statement - Wastewater
B-3	18	Adjustments to Net Operating Income
B-14	26, 26a	Net Depreciation Expense
B-15	27	Taxes Other than Income
C-1	28	Reconciliation of Total Income Tax Provision
C-2	29	State and Federal Income Tax Calculation - Current
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A-2 Interim	70	Wastewater Rate Base
A-3 Interim	71	Adjustments to Rate Base
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B-3 Interim	73	Adjustments to Net Operating Income
C-1 Interim	74	Reconciliation of Total Income Tax Provision
C-2 Interim	75	State and Federal Income Tax Calculation - Current
D-1 Interim	76	Requested Cost of Capital
D-2 Interim	77	Reconciliation of Capital Structure to Rate Base
E-1 Interim	78	Rate Schedule - Present, Interim, and Final
E-2 Interim	79	Revenues at Test Year and Interim Rates

DOCUMENT NUMBER-DATE

05495 MAY 12 3

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 5,501,501	\$ 103,112 A	\$ 5,604,613	A-6, A-3
2	Utility Land & Land Rights	38,246		38,246	A-6
3	Less: Non-Used & Useful Plant	-	(132,313) B	(132,313)	A-7, A-3
4	Construction Work in Progress	5,194	(5,194) C	-	A-18, A-3
5	Less: Accumulated Depreciation	(2,138,558)	419,850 D	(1,718,708)	A-10, A-3
6	Less: CIAC	(3,542,656)	(252,084) E	(3,794,740)	A-12, A-3
7	Accumulated Amortization of CIAC	1,924,053	(530,765) E	1,393,288	A-14, A-3
8	Acquisition Adjustments	155,479	(155,479) F	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	(22,096)	22,096 F		-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	67,901 G	67,901	A-17, A-3
12	Total Rate Base	\$ 1,921,163	\$ (462,876)	\$ 1,458,287	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 030445-WS
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	Description	Water	Wastewater
1	<u>(A1) Utility Plant in Service - Proforma</u>		
2	Acct. 380.4 WWTP Aeration Improvement		10,000
3	Acct. 380.4 Install Aqua Disc Filter		150,000
4	Acct. 370.3 Pump Sta. #5, increase capacity		25,000
5	Acct. 380 4 Install Catwalk Toeboard @ WWTP		5,767
6	Acct 380 4 Install Toeboard @ CI Contact Chamber		19,013
7	<u>(A2) Adjustments to Transfer Order/Audit</u>		<u>(106,668)</u>
8	Total Plant in Service		\$ 103,112
9	<u>(B) Non Used & Useful Plant in Service (Page A-7)</u>		\$ (132,313)
10	<u>(C) CWIP</u>		
11	CWIP not included in rate base		\$ (5,194)
12	<u>(D1) Accumulated Depreciation - Proforma</u>		
13	Acct. 380.4 WWTP Aeration Improvement		(556)
14	Acct 380 4 Install Aqua Disc Filter		(8,333)
15	Acct 370 3 Pump Sta #5, increase capacity		(1,389)
16	Acct 380 4 Install Catwalk Toeboard @ WWTP		(180)
17	Acct 380 4 Install Toeboard @ CI Contact Chamber		(594)
18	<u>(D2) Adjustments to Transfer Order/Audit</u>		<u>430,902</u>
19	Total Accumulated Depreciation		\$ 419,850
20	<u>(E1) CIAC - Adjustments to Transfer Order/Audit</u>		(252,084)
21	<u>(E2) Amort CIAC - Adjustments to Transfer Order/Audit</u>		(530,765)
22	<u>(E) Acquisition Adjustment</u>		
23	Acquisition Adjustment not included in rate base		(155,479)
24	Amort. of Acquisition Adjustment not included in rate base		22,096
25	<u>(F) Working Capital</u>		
26	Adjusted O&M (Page A-17), divided by 8		67,901
27	Total	\$	\$ (462,876)

Schedule of Water and Wastewater Plant In Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002

Schedule: A-4
Page 1 of 2
Preparer: Seldman, F.
Revised: 5/11/04

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/94	\$ -	\$ 2,655,874
2	1995 Additions		208,944
3	1995 Retirements		
4	1995 Adjustments		
5	12/31/95 Balance	-	2,864,818
6	1996 Additions		12,086
7	1996 Retirements		
8	1996 Adjustments		
9	12/31/96 Balance	-	2,876,904
10	1997 Additions		15,632
11	1997 Retirements		
12	1997 Adjustments		
13	12/31/97 Balance	\$ -	\$ 2,892,536
14	1998 Additions		64,701
15	1998 Retirements		
16	1998 Adjustments		
17	12/31/98 Balance	-	2,957,237
18	1999 Additions		275,100
19	1999 Retirements		
20	1999 Adjustments		
21	12/31/99 Balance	-	3,232,337
22	2000 Additions		267,874
23	2000 Retirements		
24	2000 Adjustments		
25	12/31/00 Balance	-	3,500,211
26	2001 Additions		1,856,604
27	2001 Retirements		
28	2001 Adjustments		
29	12/31/01 Balance	-	5,356,815
30	2002 Additions		152,525
31	2002 Retirements		
32	2002 Adjustments		
33	12/31/02 Balance	-	5,509,340

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company Utilities Inc. of Eagle Ridge
Docket No. 030445-SU
Test Year Ended December 31, 2002

Schedule A-4
Page 2 of 2
Preparer: Sedman F
New 5/11/04

Description: Historical Utility Plant in Service - Detail
Period: 12/31/94 - 12/31/02

NARUC ACCT	UTILITY ACCT		1995		1996		1997		1998		PLANT BALANCE AT 12/31/98
			PLANT BALANCE 12/31/94	PLANT NET ADDITIONS	PLANT BALANCE 12/31/95	PLANT NET ADDITIONS	PLANT BALANCE AT 12/31/96	PLANT NET ADDITIONS	PLANT BALANCE AT 12/31/97	PLANT NET ADDITIONS	
151	3511001	ORGANIZATION	16,958	0	16,958	0	16,958	0	16,958	0	16,958
152	3521020	FRANCHISES	0	0	0	0	0	0	0	0	0
353	3537002	LAND	28,500	0	28,500	0	28,500	0	28,500	0	28,500
354	3547003	STRUCTURES - IMPROV	2,336	8,925	11,261	0	11,261	0	11,261	0	11,261
360	3602007	COLLECTION SEWERS - FORCE	86,436	0	86,436	0	86,436	0	86,436	0	86,436
361	3612008	COLLECTION SEWERS - GRAVITY	1,111,049	0	1,111,049	0	1,111,049	0	1,111,049	3,788	1,114,787
362	3604004	SPECIAL COLLECTING STRUCTURES	0	0	0	0	0	0	0	0	0
363	3602006	SERVICES TO CUSTOMERS	115,796	16,535	132,331	0	132,331	0	132,331	1,776	134,107
370	3542011	STRUCTURES - IMPROV	47,414	42,996	90,410	0	90,410	1,490	91,900	5,604	97,504
380	3804004	TREATMENT & DISPOSAL EQUIP	0	111,762	111,762	0	111,762	0	111,762	0	111,762
380	3804005	TREATMENT & DISPOSAL EQUIP	1,242,659	28,226	1,271,885	0	1,271,885	-6,442	1,265,443	8,733	1,273,676
382	3547012	OUTFALL SEWER LINES	0	0	0	0	0	0	0	0	0
382	3824009	OUTFALL SEWER LINES	0	0	0	0	0	0	0	0	0
390	3907090	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0	0	0
390	3907091	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0	0	0
391	3917000	TRANSPORTATION EQUIP	0	0	0	0	0	0	0	27,680	27,680
393	3937094	TOOLS, SHOP & GARAGE EQUIP	4,726	0	4,726	12,386	16,812	20,584	37,396	6,411	43,807
394	3947095	LAB EQUIP	0	0	0	0	0	0	0	6,253	6,253
395	3612010	MANHOLES	0	0	0	0	0	0	0	0	0
398	3406050	OTHER TANGIBLE PLANT [Allocated]	0	0	0	0	0	0	0	4,505	4,505
398	3486030	OTHER TANGIBLE PLANT [Allocated]	0	0	0	0	0	0	0	0	0
398	3547050	OTHER TANGIBLE PLANT [Allocated]	0	0	0	0	0	0	0	0	0
TOTAL PLANT			2,655,874	208,944	2,864,818	12,086	2,876,904	15,632	2,892,536	64,701	2,957,237

NARUC ACCT	UTILITY ACCT		1999		2000		2001		2002		PLANT BALANCE AT 12/31/02
			PLANT NET ADDITIONS	PLANT BALANCE AT 12/31/1999	PLANT NET ADDITIONS	PLANT BALANCE AT 12/31/2000	PLANT NET ADDITIONS	PLANT BALANCE AT 12/31/01			
351	3511001	ORGANIZATION	0	16,958	0	16,958	14,483	31,441	0	31,441	
352	3521020	FRANCHISES	1,583	1,583	0	1,583	0	1,583	0	1,583	
353	3537002	LAND	0	28,500	0	28,500	8,412	36,912	2,668	39,579	
354	3547003	STRUCTURES - IMPROV	1,263	12,524	0	12,524	49,561	62,084	0	62,084	
360	3602007	COLLECTION SEWERS - FORCE	-1,774	84,662	-2,480	82,202	24,433	106,634	0	106,634	
361	3612008	COLLECTION SEWERS - GRAVITY	0	1,114,691	0	1,114,691	279,745	1,394,436	28	1,394,464	
362	3604004	SPECIAL COLLECTING STRUCTURES	0	0	0	0	0	0	0	0	
363	3602006	SERVICES TO CUSTOMERS	8,485	142,592	51	142,642	8,799	151,442	2,766	154,208	
370	3542011	STRUCTURES - IMPROV	19,360	116,884	7,563	120,447	142,820	263,266	8,427	271,694	
380	3804004	TREATMENT & DISPOSAL EQUIP	0	111,762	6,291	118,053	0	118,053	0	118,053	
380	3804005	TREATMENT & DISPOSAL EQUIP	219,897	1,491,573	276,144	1,767,717	1,226,483	2,994,200	132,407	3,126,607	
382	3547012	OUTFALL SEWER LINES	0	0	0	0	14,827	14,827	0	14,827	
382	3824009	OUTFALL SEWER LINES	0	0	0	0	16,375	16,375	0	16,375	
390	3907090	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	2,972	2,972	
390	3907091	OFFICE FURNITURE AND EQUIPMENT	286	286	0	286	126	412	0	412	
391	3917000	TRANSPORTATION EQUIP	4,142	31,872	-15,851	16,021	33,332	49,353	0	49,353	
393	3937094	TOOLS, SHOP & GARAGE EQUIP	4,738	48,514	0	48,514	225	48,739	2,412	51,151	
394	3947095	LAB EQUIP	0	6,253	626	6,879	329	7,208	679	7,887	
395	3612010	MANHOLES	0	0	0	0	17,144	17,144	1,036	18,180	
398	3406050	OTHER TANGIBLE PLANT [Allocated]	-1,836	2,669	-209	2,460	790	3,250	227	3,023	
398	3486030	OTHER TANGIBLE PLANT [Allocated]	19,014	19,014	-131	18,883	18,722	37,405	-37,405	0	
398	3547050	OTHER TANGIBLE PLANT [Allocated]	0	0	0	0	0	0	36,762	36,762	
TOTAL PLANT			275,100	3,232,337	267,874	3,500,211	1,056,634	5,156,815	152,525	5,309,340	

UPIS Footnotes:

- 1) 1994 Plant Balance from Audit workpapers and Order 1995 plant additions through 1997 additions from Audit work papers.
- 2) 1998 additions from company GL, excluding acquisition entries and includes accepted audit adjustments [Exceptions Nos. 2, 3 & 4]
- 3) 1999 additions from company GL, excluding acquisition entries and includes accepted audit adjustments [Exceptions Nos. 3 & 4]
- 4) 2000 additions from company GL and includes accepted audit adjustment [Exceptions No. 4]
- 5) 2001 additions from company GL and includes accepted audit adjustment [Exceptions No. 2 & 4]
- 6) The portion of Audit Exception No. 4 dealing with \$19,120 capitalized sludge hauling costs, has been included in UPIS
- 7) Plant balance excludes allocated plant from WSC of \$25,263 - See audit exception No. 5

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

Florida Public Service Commission

Company, Utilities, Inc of Eagle Ridge
Docket No. 030445-WS
Schedule Year Ended December 31, 2002
Historic [X] Projected []

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

Schedule A-6
Page 1 of 1
Preparer, Seidman, F
Revised, 5/11/04
Recap Schedules A-2, A-4

No	(1) Line Account No. and Name	(2) Prior Year 12/31/01	(2a) Adjust to Trans. Order/Audit	(2b) Adjusted 12/31/01	(3) Test Year 12/31/02	(3a) Adjust to Trans. Order/Audit	(3b) Adjusted 12/31/02	(4) Per Books Average	(4a) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT										
2	351 1 Organization	\$ 342,543	\$ (311,102)	\$ 31,441	\$ 342,543	\$ (311,102)	\$ 31,441	\$ 342,543	\$ 31,441		
3	352 1 Franchises		1,583	1,583		1,583	1,583		1,583		
4	389 1 Other Plant & Misc. Equipment		-	-		-	-		-		
5	COLLECTION PLANT										
6	353 2 Land & Land Rights	36,912	0	36,912	39,579	(0)	39,579	38,245	38,246		
7	354 2 Structures & Improvements	53,159	(37,702)	15,457	63,159	8,925	62,084	53,159	38,771		
8	360 2 Collection Sewers - Force	106,634	(0)	106,634	106,634	(0)	106,634	106,634	106,634		
9	361 2 Collection Sewers - Gravity	1,398,857	(4,421)	1,394,436	1,398,805	(4,421)	1,394,464	1,398,871	1,394,450		
10	362 2 Special Collecting Structures	6,281	(6,291)	-	6,291	-	-	6,291	-		
11	363 2 Services to Customers	134,907	16,535	151,442	137,673	16,535	154,208	136,290	152,825		
12	364.2 Flow Measuring Devices		-	-		-	-		-		
13	365.2 Flow Measuring Installations		-	-		-	-		-		
13a	375 2 Reuse Services		-	-		-	-		-		
14	389 2 Other Plant & Misc. Equipment		-	-		-	-		-		
15	SYSTEM PUMPING PLANT										
16	353 3 Land & Land Rights		-	-		-	-		-		
17	354 3 Structures & Improvements		-	-		-	-		-		
18	370 3 Receiving Wells	218,780	20,803	239,583	227,208	44,486	271,694	222,994	255,639		
19	371 3 Pumping Equipment		-	-		-	-		-		
20	389 3 Other Plant & Misc. Equipment		-	-		-	-		-		
21	TREATMENT AND DISPOSAL PLANT										
22	353 4 Land & Land Rights		-	-		-	-		-		
23	354 4 Structures & Improvements		-	-		-	-		-		
24	380 4 Treatment & Disposal Equipment	3,003,308	(765,469)	2,237,839	3,135,715	110,945	3,246,660	3,069,512	2,742,260	5.94%	162,767
25	381.4 Plant Sewers		-	-		-	-		-		
26	382.4 Outfall Sewer Lines	31,202	(0)	31,202	31,202	(0)	31,202	31,202	31,202		
27	389.4 Other Plant & Misc. Equipment		-	-		-	-		-		
27a	REUSE PLANT										
27b	354 5 Struct & Improv. - Reuse		46,627	46,627		-	-		-		23,313
27c	370 5 Receiving Wells - Reuse		23,683	23,683		-	-		-		11,842
27d	380 5 Treat & Disp. - Reuse		876,414	876,414		-	-		-		438,207
28	GENERAL PLANT										
29	353.7 Land & Land Rights		-	-		-	-		-		
30	354 7 Structures & Improvements		-	-		-	-		-		
31	390 7 Office Furniture & Equipment	412	(0)	412	3,384	(0)	3,384	1,898	1,898		
32	391 7 Transportation Equipment	49,353	(0)	49,353	49,353	(0)	49,353	49,353	49,353		
33	392 7 Stores Equipment		-	-		-	-		-		
34	393 7 Tools, Shop & Garage Equipment	16,069	32,670	48,739	18,482	32,669	51,151	17,276	49,945		
35	394 7 Laboratory Equipment	7,258	0	7,258	7,937	0	7,937	7,597	7,598		
36	395.7 Power Operated Equipment	17,144	-	17,144	18,180	-	18,180	17,662	17,662		
37	396 7 Communication Equipment		-	-		-	-		-		
38	397 7 Miscellaneous Equipment		-	-		-	-		-		
39	398 7 Other Tangible Plant	40,655	-	40,655	39,785	-	39,785	40,220	40,220		
40	TOTAL	\$ 5,463,485	\$ (106,671)	\$ 5,356,814	\$ 5,616,011	\$ (106,672)	\$ 5,509,339	\$ 5,539,747	\$ 5,433,079		\$ 162,767

Note: The reuse subaccount adjustments are not a part of the transfer order adjustment. They are a separate adjustment in which amounts from Accounts 354 2, 370 3 and 380 4 are reclassified for the rate case based on analysis.

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Schedule Year Ended: December 31, 2002

Schedule: A-7
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	(1) Description	(2) Average Non-Used Per Books	(3) Utility Adjustments	(4) Balance (Non-Used) Per Utility
WATER				
1	Plant in Service		\$ -	\$ -
2	Land			-
3	Accumulated Depreciation			-
4	Other -			
5	Total	\$ -	\$ -	\$ -
WASTEWATER				
6	Plant in Service		\$ 162,767	\$ 162,767
7	Land			-
8	Accumulated Depreciation		(30,454)	(30,454)
9	Other -			
10	Total	\$ -	\$ 132,313	\$ 132,313

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

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030446-SU
Test Year Ended: December 31, 2002

Schedule: A-8
Page 1 of 2
Preparer: Seidman, F.
Revised: 5/11/04

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/94		674,871
2	1995 Additions	-	106,133
3	1995 Retirements		
4	1995 Adjustments		
5	12/31/95 Balance	-	781,004
6	1996 Additions		109,553
7	1996 Retirements		
8	1996 Adjustments		
9	12/31/96 Balance	-	890,557
10	1997 Additions		111,679
11	1997 Retirements		
12	1997 Adjustments	-	-
13	12/31/97 Balance	-	1,002,236
14	1998 Additions		117,055
15	1998 Retirements		
16	1998 Adjustments		
17	12/31/98 Balance	-	1,119,291
18	1999 Additions		128,333
19	1999 Retirements		
20	1999 Adjustments		
21	12/31/99 Balance	-	1,247,624
22	2000 Additions		142,809
23	2000 Retirements		
24	2000 Adjustments		
13	12/31/00 Balance	-	1,390,433
14	2001 Additions		195,394
15	2001 Retirements		
16	2001 Adjustments		
17	12/31/01 Balance	-	1,585,827
18	2002 Additions		243,653
19	2002 Retirements		
20	2002 Adjustments		
21	12/31/02 Balance	-	1,829,480

Supporting Schedules: A-9, A-10
Recap Schedules: A-18

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: UHilites, Inc. of Eagle Ridge
Docket No: 030445-SU
Test Year Ended: December 31, 2002

Schedule A-3
Page 2 of 2
Preparer: Sedman, F.
New 5/11/04

Description: Historical Accumulated Depreciation - Detail
Period: 12/31/94 - 12/31/02

NARUC ACCT	UTILITY ACCT	BEGINNING A/D BALANCE 12/31/94	DEPREC 1995	ACCUM/DEPRE BALANCE 12/31/95	DEPREC 1996	ACCUM/DEPRE BALANCE 12/31/96	DEPREC 1997	ACCUM/DEPRE BALANCE 12/31/97	DEPREC 1998	ACCUM/DEPRE BALANCE 12/31/98	
351	3511001	ORGANIZATION	-4,452	-424	-4,876	-424	-5,300	-424	-5,724	-424	-6,148
352	3521020	FRANCHISES	0	0	0	0	0	0	0	0	0
353	3537002	LAND	0	0	0	0	0	0	0	0	0
354	3547003	STRUCTURES - IMPROV	-203	-170	-373	-282	-655	-282	-937	-352	-1,289
360	3602007	COLLECTION SEWERS - FORCE	-48,333	-6,600	-54,933	-6,600	-61,533	-6,600	-68,133	-2,881	-71,014
361	3612008	COLLECTION SEWERS - GRAVITY	-176,084	-23,425	-199,509	-24,665	-224,174	-24,655	-248,829	-24,732	-273,561
362	3804004	SPECIAL COLLECTING STRUCTURES	0	0	0	0	0	0	0	0	0
363	3602006	SERVICES TO CUSTOMERS	-21,526	-3,262	-24,788	-3,480	-28,268	-3,480	-31,748	-3,506	-35,254
370	3542011	STRUCTURES - IMPROV	5,104	-2,295	2,809	-3,011	-202	-3,036	-3,238	-3,157	-6,395
380	3804004	TREATMENT & DISPOSAL EQUIP	0	0	0	0	0	0	0	-6,209	-6,209
380	3804005	TREATMENT & DISPOSAL EQUIP	-426,820	-69,694	-496,514	-70,492	-567,006	-68,348	-635,354	-70,517	-705,871
382	3547012	OUTFALL SEWER LINES	0	0	0	0	0	0	0	0	0
382	3824009	OUTFALL SEWER LINES	0	0	0	0	0	0	0	0	0
390	3907090	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0	0	0
390	3907091	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0	0	0
391	3917000	TRANSPORTATION EQUIP	0	0	0	0	0	0	0	-2,307	-2,307
393	3937094	TOOLS, SHOP & GARAGE EQUIP.	-2,557	-263	-2,820	-599	-3,419	-4,854	-8,273	-2,538	-10,811
394	3947095	LAB EQUIP	0	0	0	0	0	0	0	-208	-208
395	3612010	POWER OPERATED EQUIP	0	0	0	0	0	0	0	0	0
398	3406050	OTHER TANGIBLE PLANT [Allocated]	0	0	0	0	0	0	0	-225	-225
398	3486050	OTHER TANGIBLE PLANT [Allocated]	0	0	0	0	0	0	0	0	0
398	3547050	OTHER TANGIBLE PLANT [Allocated]	0	0	0	0	0	0	0	0	0
		TOTAL BALANCE OF ACCUM DEPREC	-674,871	-106,133	-781,004	-109,553	-890,557	-111,679	-1,002,236	-117,055	-1,119,291

NARUC ACCT	UTILITY ACCT	DEPREC 1999	ACCUM/DEPRE BALANCE 12/31/99	DEPREC 2000	ACCUM/DEPRE BALANCE 12/31/00	DEPREC 12/31/01	ACCUM/DEPRE BALANCE 12/31/01	DEPREC 12/31/2002	ACCUM/DEPRE BALANCE 12/31/02	
351	3511001	-424	-6,572	-424	-6,996	-605	-7,601	-786	-8,387	
352	3521020	-40	-40	-79	-119	-79	-198	-79	-277	
353	3537002	0	0	0	0	0	0	0	0	
354	3547003	-372	-1,661	-391	-2,052	-1,166	-3,218	-1,940	-5,158	
360	3602007	-2,852	-73,860	-2,781	-76,647	-3,147	-79,794	-3,554	-83,349	
361	3612008	-24,772	-298,332	-24,771	-323,103	-27,879	-350,983	-30,988	-381,970	
362	3804004	0	0	0	0	0	0	0	0	
363	3602006	-3,641	-38,895	-3,753	-42,648	-3,870	-46,517	-4,022	-50,539	
370	3542011	-3,573	-9,968	-3,956	-13,923	-6,395	-20,319	-8,916	-29,235	
380	3804004	-6,209	-12,418	-6,384	-18,802	-6,559	-25,360	-6,559	-31,919	
380	3804005	-76,868	-782,739	-90,647	-873,386	-132,387	-1,005,773	-170,134	-1,175,906	
382	3547012	0	0	0	0	-247	-247	-494	-741	
382	3824009	0	0	0	0	-273	-273	-546	-819	
390	3907090	0	0	0	0	0	0	-99	-99	
390	3907091	-10	-10	-19	-29	-23	-52	-27	-79	
391	3917000	-4,963	-7,269	-3,991	-11,260	-5,448	-16,708	-8,226	-24,934	
393	3937094	-2,885	-13,696	-3,032	-16,728	-3,039	-19,767	-3,122	-22,888	
394	3947095	-417	-625	-439	-1,065	-473	-1,538	-506	-2,044	
395	3612010	0	0	0	0	-714	-714	-1,472	-2,186	
398	3406050	-359	-584	-250	-840	-286	-1,126	-314	-1,440	
398	3486050	-951	-951	-1,885	-2,836	-2,804	-5,640	-1,870	-7,510	
398	3547050	0	0	0	0	0	0	0	0	
		TOTAL BALANCE OF ACCUM DEPREC	-128,333	-1,247,624	-142,809	-1,390,433	-195,394	-1,585,827	-243,653	-1,829,480

Accumulated Depreciation

- 1) 1994 accumulated depreciation balances from audit workpapers and Order. 1995 A/D additions through 1997 additions are from audit workpapers
- 2) 1998 A/D additions through 2001 are calculated using a average balance of UPIS multiplied by depreciation rates contained in Rule 25-30.140

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

Schedule A-10
Page 1 of 1
Preparer: Seidman, F
Revised: 5/11/04
Recap Schedules A-1, A-5

(1) No	(1) Line Account No. and Name	(2) Prior Year 12/31/01	(2a) Adjust to Trans Order/Audit	(2b) Adjusted 12/31/01	(3) Test Year 12/31/02	(3a) Adjust to Trans Order/Audit	(3b) Adjusted 12/31/02	(4) Per Books Average	(4a) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT										
2	351 1 Organization	34,912	(27,311)	7,601	43,475	(35,088)	8,387	39,194	7,994		
3	352 1 Franchises		198	198		277	277		238		
4	389.1 Other Plant & Misc. Equipment		-	-		-	-		-		
5	COLLECTION PLANT										
6	353 2 Land & Land Rights										
7	354 2 Structures & Improvements	9,384	(12,272)	(2,888)	11,327	(14,002)	(2,675)	10,356	(2,781)		
8	360 2 Collection Sewers - Force	81,427	(1,633)	79,794	88,721	(5,372)	83,349	85,074	81,572		
9	361.2 Collection Sewers - Gravity	371,634	(20,651)	350,983	402,689	(20,719)	381,970	387,161	366,477		
10	362.2 Special Collecting Structures										
11	363.2 Services to Customers	33,617	12,500	46,517	37,633	12,905	50,539	35,625	48,528		
12	364 2 Flow Measuring Devices										
13	365 2 Flow Measuring Installations										
13a	375 2 Reuse Services										
14	389 2 Other Plant & Misc. Equipment										
15	SYSTEM PUMPING PLANT										
16	353 3 Land & Land Rights										
17	354 3 Structures & Improvements										
18	370.3 Receiving Wells	75,426	(63,795)	11,632	85,400	(65,431)	18,969	80,413	15,300		
19	371 3 Pumping Equipment										
20	389 3 Other Plant & Misc. Equipment										
21	TREATMENT AND DISPOSAL PLANT										
22	353 4 Land & Land Rights										
23	354 4 Structures & Improvements										
24	380 4 Treatment & Disposal Equipment	1,402,118	(958,637)	443,482	1,466,112	(903,419)	582,693	1,444,115	513,087	5.94%	30,454
25	381 4 Plant Sewers										
26	362 4 Outfall Sewer Lines	3,379	(2,859)	520	4,253	(2,693)	1,560	3,816	1,040		
27	389 4 Other Plant & Misc. Equipment										
27a	REUSE PLANT										
27b	354 5 Struct. & Improv. - Reuse		6,106	6,106		7,833	7,833		6,969		
27c	370 5 Receiving Wells - Reuse		8,687	8,687		10,266	10,266		9,477		
27d	380 5 Treat & Disp - Reuse		587,651	587,651		625,132	625,132		606,392		
28	GENERAL PLANT										
29	353 7 Land & Land Rights										
30	354 7 Structures & Improvements										
31	390.7 Office Furniture & Equipment	42	10	52	(621)	799	178	(289)	115		
32	391 7 Transportation Equipment	30,582	(13,874)	16,708	38,830	(13,896)	24,934	34,706	20,821		
33	392 7 Stores Equipment										
34	393 7 Tools, Shop & Garage Equipment	7,076	12,691	19,767	8,056	14,832	22,888	7,566	21,328		
35	394 7 Laboratory Equipment	(155)	1,693	1,538	(1,830)	3,874	2,044	(993)	1,791		
36	395 7 Power Operated Equipment	2,270	(1,555)	714	2,841	(655)	2,186	2,556	1,450		
37	396 7 Communication Equipment										
38	397 7 Miscellaneous Equipment										
39	398 7 Other Tangible Plant	8,790	(2,024)	6,766	9,726	(776)	8,950	9,258	7,858		
40	TOTAL	\$ 2,060,503	\$ (474,675)	\$ 1,585,828	\$ 2,216,612	\$ (387,132)	\$ 1,829,480	\$ 2,138,658	\$ 1,707,656		\$ 30,454

Note: The reuse subaccount adjustments are not a part of the transfer order adjustment. They are a separate adjustment in which amounts from Accounts 354 2 370 3 and 380 4 are reclassified for the rate case based on analysis.

Schedule of Water and Wastewater Contributions In Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002

Schedule: A-11
Page 1 of 2
Preparer: Seidman, F.
Revised: 5/11/04

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/94		2,406,355
2	1995 Additions	-	178,213
3	1995 Retirements		
4	1995 Adjustments		
5	12/31/95 Balance	-	2,584,568
6	1996 Additions		23,189
7	1996 Retirements		
8	1996 Adjustments		
9	12/31/96 Balance	-	2,607,757
10	1997 Additions		53,968
11	1997 Retirements		
12	1997 Adjustments	-	-
13	12/31/97 Balance	-	2,661,725
14	1998 Additions		90,652
15	1998 Retirements		
16	1998 Adjustments		-
17	12/31/98 Balance	-	2,752,377
18	1999 Additions		53,976
19	1999 Retirements		
20	1999 Adjustments		
21	12/31/99 Balance	-	2,806,353
22	2000 Additions		2,076
23	2000 Retirements		
24	2000 Adjustments		
13	12/31/00 Balance	-	2,808,429
14	2001 Additions		985,619
15	2001 Retirements		
16	2001 Adjustments		-
17	12/31/01 Balance	-	3,794,048
18	2002 Additions		1,384
19	2002 Retirements		
20	2002 Adjustments		-
21	12/31/02 Balance	-	3,795,432

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002

Schedule A-11
Page 2 of 2
Preparer: Seidman, F.
New: 5/11/04

Description: Historical CIAC - Detail
Period: 12/31/94 - 12/31/02

		BEGINNING CIAC BALANCE 12/31/94	ADDITIONS 1995	CIAC BALANCE 12/31/95	ADDITIONS 1996	CIAC BALANCE 12/31/96	ADDITIONS 1997	CIAC BALANCE 12/31/97	ADDITIONS 1998	CIAC BALANCE 12/31/98
NARUC ACCT 271	UTILITY ACCT 2721000	-2,406,355	-178,213	-2,584,568	-23,189	-2,607,757	-53,968	-2,661,725	-90,652	-2,752,377
			ADDITIONS 1999	CIAC BALANCE 12/31/99	ADDITIONS 2000	CIAC BALANCE 12/31/00	ADDITIONS 12/31/01	CIAC BALANCE 12/31/01	ADDITIONS 12/31/2002	CIAC BALANCE 12/31/02
NARUC ACCT 271	UTILITY ACCT 2721000		-53,976	-2,806,353	-2,076	-2,808,429	-985,619	-3,794,048	-1,384	-3,795,432

CIAC

- 1) 1994 CIAC balances from audit workpapers and Order. 1995 CIAC additions through 1998 additions are from audit workpapers.
- 2) 1998 additions through 2002 are from company GL, excluding acquisition entries.

Schedule of Contributions in Aid of Construction By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

Schedule: A-12
Page 1 of 1
Preparer: Seidman, F.
Revised: 5/11/04

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.

Line No.	(1) Description	(2) Prior Year 12/31/01	Adjusted* 12/31/01	(3) Test Year 12/31/02	Adjusted* 12/31/02	Per Book Average	(4) Adjusted Average
WATER							
1	Plant Capacity Fees						-
2	Line/Main Extension Fees						-
3	Meter Installation Fees						-
4	Contributed Plant						-
5	Other (Describe)						-
6		\$ -		\$ -			\$ -
7	Total	\$ -		\$ -			\$ -
WASTEWATER							
8	Plant Capacity Fees	\$ 529,380	\$ 529,380	\$ 530,764	\$ 530,764	530,072	530,072
9	Line/Main Extension Fees						-
10	Contributed Plant	2,071,253	2,323,337	2,071,253	2,323,337	2,071,253	2,323,337
11	Other (Describe) - Imputed by PSC	941,331	941,331	941,331	941,331	941,331	941,331
12	Total	\$ 3,541,964	\$ 3,794,048	\$ 3,543,348	\$ 3,795,432	\$ 3,542,656	\$ 3,794,740

13 Note. Plant capacity fee allocation estimated, based on ERCs
*- Adjusted Balances are adjusted to transfer order and audit workpapers

Recap Schedules: A-1,A-2,A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002

Schedule: A-13
Page 1 of 2
Preparer: Seidman, F.
Revised: 5/11/04

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/94		567,681
2	1995 Additions	-	93,371
3	1995 Retirements		
4	1995 Adjustments		
5	12/31/95 Balance	-	661,052
6	1996 Additions		99,951
7	1996 Retirements		
8	1996 Adjustments		
9	12/31/96 Balance	-	761,003
10	1997 Additions		104,598
11	1997 Retirements		
12	1997 Adjustments	-	-
13	12/31/97 Balance	-	865,601
14	1998 Additions		62,589
15	1998 Retirements		
16	1998 Adjustments		
17	12/31/98 Balance	-	928,190
18	1999 Additions		115,253
19	1999 Retirements		
20	1999 Adjustments		
21	12/31/99 Balance	-	1,043,443
22	2000 Additions		119,099
23	2000 Retirements		
24	2000 Adjustments		
13	12/31/00 Balance	-	1,162,542
14	2001 Additions		145,656
15	2001 Retirements		
16	2001 Adjustments		
17	12/31/01 Balance	-	1,308,198
18	2002 Additions		170,180
19	2002 Retirements		
20	2002 Adjustments		
21	12/31/02 Balance	-	1,478,378

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No : 030445-SJ
Test Year Ended: December 31, 2002

Schedule: A-13
Page 2 of 2
Preparer: Seidman, F.
New: 5/11/04

Description: Historical Accumulated Amortization of CIAC - Detail
Period: 12/31/94 - 12/31/02

		BEGINNING AACIAC BALANCE 12/31/94	AMORT. 1995	ACCUM AMORT BALANCE 12/31/95	AMORT. 1996	ACCUM AMORT BALANCE 12/31/96	AMORT 1997	ACCUM. AMORT BALANCE 12/31/97	AMORT. 1998	ACCUM. AMORT BALANCE 12/31/98
NARUC <u>ACCI</u> 272	UTILITY <u>ACCI</u> 2723000	567,681	93,371	661,052	99,951	761,003	104,598	865,601	62,589	928,190
			AMORT 1999	ACCUM. AMORT BALANCE 12/31/99	AMORT 2000	ACCUM. AMORT BALANCE 12/31/00	AMORT. 12/31/01	ACCUM AMORT BALANCE 12/31/01	AMORT. 12/31/2002	ACCUM. AMORT BALANCE 12/31/02
NARUC <u>ACCI</u> 272	UTILITY <u>ACCI</u> 2723000		115,253	1,043,443	119,099	1,162,543	145,656	1,308,199	170,180	1,478,379

Accum. Amort. Of CIAC

- 1) 1994 Accum Amort. CIAC balances from audit workpapers and Order. 1995 additions through 1998 additions are from audit workpapers.
- 2) 1998 additions through 2002 are calculated using a composite depreciation rate [average plant balance] multiplied by average CIAC balance

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

Schedule A-14
Page 1 of 1
Preparer: Seidman, F.
Revised: 5/11/04

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior

Line No.	(1) Description	(2) Prior Year 12/31/01	(2a) Adjusted* 12/31/01	(3) Test Year 12/31/02	(3a) Adjusted* 12/31/02	(4) Per Book Average	(4a) Adjusted Average
WATER							
1	Plant Capacity Fees						-
2	Line/Main Extension Fees						-
3	Meter Installation Fees						-
4	Contributed Plant						-
5	Other (Describe)						-
6		\$ -		\$ -			\$ -
7	Total	\$ -		\$ -			\$ -
WASTEWATER							
8	Plant Capacity Fees	\$ 279,988	\$ 182,532	\$ 295,803	\$ 206,741	\$ 287,896	\$ 194,636
9	Line/Main Extension Fees						\$ -
10	Contributed Plant *	1,095,483	801,093	1,154,342	904,975	1,124,913	853,034
11	Other (Describe) - Imputed by PSC	497,869	324,574	524,619	366,663	511,244	345,618
12	Total	\$ 1,873,340	\$ 1,308,199	\$ 1,974,764	\$ 1,478,379	\$ 1,924,053	\$ 1,393,288
13	Note Accum Amort. allocated on basis of CIAC classifications						
	* - Adjusted Balances are adjusted to transfer order and audit workpapers						

Recap Schedules: A-1,A-2,A-11

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 698,437	\$ 13,899	A \$ 712,336	\$ 124,485	F \$ 836,821	B-4, E-2
2	Operation & Maintenance	527,028	16,183	B 543,211	6,477	G 549,688	B-6, B-3
3	Depreciation, net of CIAC Amort.	67,737	9,680	C 77,417		77,417	B-14, B-3
4	Amortization				0	-	B-3
5	Taxes Other Than Income	47,710	1,368	D 49,078	5,602	H 54,680	B-15, B-3
6	Provision for Income Taxes	(3,699)	3,699	E -	25,977	I 25,977	C-1, B-3
7	OPERATING EXPENSES	638,776	30,931	669,707	38,056	707,763	
8	NET OPERATING INCOME	\$ 59,661	\$ (17,032)	\$ 42,629	\$ 86,429	\$ 129,058	
9	RATE BASE	\$ 1,921,163		\$ 1,458,287		\$ 1,458,287	
10	RATE OF RETURN	3.11 %		2.92 %		8.85 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-3
 Page 1 of 2
 Docket No.: 030445-SU
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenues at current rates		10,799
3	Remove nonrecurring debit to Misc. Service Charges		3,100
4		\$ -	\$ 13,899
5	(B) <u>Operations & Maintenance (O&M) Expenses</u>		
6	(1) Adjust salaries for 3% increase over TY expenses	-	4,696
7	(2) Adjust health cost expense - 25.86% over TY expenses	-	7,154
8	(3) Adjust insurances expenses - 36.88% over TY expenses	-	4,333
9	Total O&M adjustments.	\$ -	\$ 16,183
10	(C) <u>Depreciation Expense</u>		
11	(1) Depreciation expense for proforma additions		
12	Acct. 380.4 WWTP Aeration Improvement		556
13	Acct. 380.4 Install Aqua Disc Filter		8,333
14	Acct. 370.3 Pump Sta. #5, increase capacity		1,389
15	Acct. 380.4 Install Catwalk Toeboard @ WWTP		180
16	Acct. 380.4 Install Toeboard @ CI Contact Chamber		594
17	(2) Adjustments re Transfer. Order/Audit (Page B-14)		5,737
18	(3) Non-used and useful depreciation (Page B-14)	-	(7,109)
		\$ -	\$ 9,680
19	(D) <u>Taxes Other Than Income</u>		
20	(1) Payroll taxes		
21	Adjust for salary changes per Adjustment (B) above		
22	(Page B-15)		397
23	(2) Property Taxes		
24	Adjust for proforma additions to plant and for		
25	non-used & useful plant (Page B-15)		(928)
26	(3) Regulatory Assessment fees		
27	Adjust for actual TY & annualized revenues.		1,900
28	Total Taxes Other adjustments.	\$ -	\$ 1,368
29	(E) <u>Provision for Income Taxes</u>		
30	Remove negative income tax expense	-	3,699
31	(F) <u>Revenue Increase</u>		
32	Increase in revenue required by the Utility to realize a		
33	8.85 % rate of return	\$ -	\$ 124,485
34	(G) <u>Rate Case Expense</u>		
35	1/4 of Rate Case Expense (Page B-10)	\$ -	\$ 6,477
36	(H) <u>Taxes Other Than Income</u>		
37	Regulatory Assessment Fees (RAFs)		
38	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 5,602
39	(I) <u>Provision for Income Taxes</u>		
40	Income Taxes (Page C-1)	\$ -	\$ 25,977

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Historic or Projected

Schedule: B-14
 Page 1 of 2
 Preparer: Seidman, F.
 Recap Schedules: B-2
 Revised: 5/11/04

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/02	(2a) Adj. Rates - Transf. Order/Audit	(2b) Reclassify Reuse	(3) Proforma Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful % *	(6) Non-Used & Amount *
1	INTANGIBLE PLANT							
2	351.1 Organization	8,564	(7,778)			786		
3	352.1 Franchises		79			79		
4	389.1 Other Plant & Misc. Equipment		0					
5	COLLECTION PLANT		0					
6	353.2 Land & Land Rights		0					
7	354.2 Structures & Improvements	1,943	(3)	(1,727)		213		
8	360.2 Collection Sewers - Force	7,294	(3,740)			3,554		
9	361.2 Collection Sewers - Gravity	31,055	(67)			30,988		
10	362.2 Special Collecting Structures		0					
11	363.2 Services to Customers	4,016	6			4,022		
12	364.2 Flow Measuring Devices		0					
13	365.2 Flow Measuring Installations		0					
14	389.2 Other Plant & Misc. Equipment		0					
15	SYSTEM PUMPING PLANT		0					
16	353.3 Land & Land Rights		0					
17	354.3 Structures & Improvements		0					
18	370.3 Receiving Wells	1,597	7,319	(1,579)	1,389	8,726		
19	371.3 Pumping Equipment		0					
20	389.3 Other Plant & Misc. Equipment		0					
21	TREATMENT AND DISPOSAL PLANT		0					
22	353.4 Land & Land Rights		0					
23	354.4 Structures & Improvements		0					
24	380.4 Treatment & Disposal Equipment	96,196	80,497	(56,922)	9,663	129,434	5.94%	7,109
25	381.4 Plant Sewers		0					
26	382.4 Outfall Sewer Lines	874	166			1,040		
27	389.4 Other Plant & Misc. Equipment		0					
27a	REUSE PLANT		0					
27b	354.5 Struct. & Improv. - Reuse		0	1,727				
27c	370.5 Receiving Wells - Reuse		0	1,579				
27d	380.5 Treat & Disp. - Reuse		0	56,922				
28	GENERAL PLANT		0					
29	353.7 Land & Land Rights		0					
30	354.7 Structures & Improvements		0					
31	390.7 Office Furniture & Equipment	65	61			126		
32	391.7 Transportation Equipment	11,526	(3,300)			8,226		
33	392.7 Stores Equipment		0					
34	393.7 Tools, Shop & Garage Equipment	980	2,142			3,122		
35	394.7 Laboratory Equipment	476	30			506		
36	395.7 Power Operated Equipment	571	901			1,472		
37	396.7 Communication Equipment		0					
38	397.7 Miscellaneous Equipment	3,331	(3,331)					
39	398.7 Other Tangible Plant	674	1,510			2,184		
40	TOTAL	169,162	74,492	0	11,052	194,478		7,109
41	LESS: AMORTIZATION OF CIAC	(101,425)	(68,755)			(170,180)		
42	NET DEPRECIATION EXPENSE - SEWER	\$ 67,737	\$ 5,737	\$ 0	\$ 11,052	\$ 24,298		\$ 7,109

* U&U factor not applied to pro forma adjustments. See Schedule B-3, page 2 of 2.

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002
Historic [X] or Projected []

Schedule: B-14
Page 2 of 2
Preparer: Seidman, F.
Recap Schedules: B-2
New: 5/11/04

DEPRECIATION RATES (ANNUAL) PER 25-30.140 F.A.C.
USED IN RESTATING DEPRECIATION AND ACCUMULATED DEPRECIATION ,
1998 - forward

351 351 ORGANIZATION	2.50%
352 352 FRANCHISES	5.00%
354 354 STRUCTURES/ IMPROVEMENTS	3.13%
355 355 POWER GEN EQUIP	8.33%
360 360 COLL SEWERS - FORCE	3.33%
361 361 COLL SEWERS - GRAVITY	2.22%
362 362 SPEC COLL STRUC	2.50%
363 SERVICES TO CUSTOMERS	2.63%
364 FLOW MEASURING DEVICES	20 00%
365 FLOW MEASURING INSTALLATIONS	2.63%
370 RECEIVING WELLS	3.33%
371	4.00%
380 TREATMENT & DISPOSAL EQUIP	5.56%
381 PLANT SEWERS	2.86%
382 OUTFALL SEWER LINES	3.33%
389 OTHER PLANT & MISC EQUIP	5.56%
390 390 OFFICE FURN & EQUIP	6.67%
391 391 TRANSPORT EQUIP	16.67%
393 393 TOOLS, SHOP & GARAGE	6.25%
394 LAB EQUIPMENT	6.67%
395 395 POWER OPERATED EQUIP	8.33%
398 398 OTHER TANGIBLE PLANT	10.00%

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

Schedule: B-15
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1, B-2
 Revised: 5/11/04

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
Adjustments to Test Year (Explain)						
3	Taxes re 3% adj. to salaries		-			-
4	RAFs assoc. with annualized revenue	-				-
5	Adj. Prop. Tax for proforma & non-used			#DIV/0!		#DIV/0!
6	Total Test Year Adjustments	-	-	#DIV/0!	-	#DIV/0!
7	Adjusted Test Year	-	-	#DIV/0!	-	#DIV/0!
8	RAFs Assoc. with Revenue Increase	#DIV/0!	-	-	-	#DIV/0!
9	Total Balance	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
SEWER						
10	Test Year Per Books	\$ 30,155	\$ 13,229	\$ 4,176	\$ 150	\$ 47,710
Adjustments to Test Year (Explain)						
11	Taxes re 3% adj. to salaries		397			397
12	RAFs re actual TY & annualized rev.	1,900				1,900
14	Adj. Prop. Tax for proforma & non-used		-	(928)	-	(928)
15	Total Test Year Adjustments	1,900	397	(928)	-	1,368
16	Adjusted Test Year	32,055	13,626	3,248	150	49,078
17	RAFs Assoc. with Revenue Increase	5,602	-	-	-	5,602
18	Total Balance	\$ 37,657	\$ 13,626	\$ 3,248	\$ 150	\$ 54,680

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer	Adjusted for Increase Water	Sewer
1	Current Tax Expense	C-2	\$ (33,660)	\$ 24,530	\$ (9,129)		\$ (9,129)	\$ -	\$ 25,977
2	Deferred Income Tax Expense	C-5	30,144		30,144				
3	ITC Realized This Year	C-8							
4	ITC Amortization	C-8							
5	(3% ITC and IRC 46(f)(2))								
6	Parent Debt Adjustment	C-9	-	-	-	-	-	-	-
7	Total Income Tax Expense		\$ (3,516)	\$ 24,530	\$ 21,015	\$ -	\$ (9,129)	\$ -	\$ 25,977

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer	Adjusted for Increase		
						Water	Sewer	
1	Net Utility Operating Income (Sch B-1 & B-2)	\$ 59,661	\$ (16,458)	\$ 43,203	\$ -	\$ 43,203	\$ -	\$ 129,058
1a	Other Income	(2,048)	2,048					
2	Add: Income Tax Expense Per Books (Sch. B-1)	(3,699)	3,699	-	-	-	-	-
3	Subtotal	53,914	(10,711)	43,203	-	43,203	-	129,058
4	Less: Interest Charges (Sch C-3)	65,054	-	65,054	-	65,054	-	59,542
5	Taxable Income Per Books	(11,140)	(10,711)	(21,851)	-	(21,851)	-	69,516
Schedule M Adjustments:								
6	Permanent Differences (From Sch. C-4)	(1,764)	1,764	-	-	-	-	-
7	Timing Differences (From Sch C-5)	89,623	(89,623)	-	-	-	-	-
8	Total Schedule M Adjustments	87,859	(87,859)	-	-	-	-	-
9	Taxable Income Before State Taxes	(98,999)	77,148	(21,851)	-	(21,851)	-	69,516
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	-	5,000	-	5,000
11	State Taxable Income	(103,999)	72,148	(26,851)	-	(26,851)	-	64,516
12	State Income Tax (5.5% of Line 11)*	-	-	-	-	-	-	3,548
13	Emergency Excise Tax							
14	Credits							
15	Current State Income Taxes	-	-	-	-	-	-	3,548
16	Federal Taxable Income (Line 9 - Line 15)	(98,999)	72,148	(26,851)	-	(26,851)	-	65,968
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(33,660)	24,530	(9,129)	-	(9,129)	-	22,429
19	Less: Investment Tax Credit Realized This Year (Sch C-8)	-	-	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(33,660)	24,530	(9,129)	-	(9,129)	-	22,429
Summary								
21	Current State Income Taxes (Line 15)	-	-	-	-	-	-	3,548
22	Current Federal Income Taxes (Line 20)	(33,660)	24,530	(9,129)	-	(9,129)	-	22,429
23	Total Current Income Tax Expense (To C-1)	\$ (33,660)	\$ 24,530	\$ (9,129)	\$ -	\$ (9,129)	\$ -	\$ 25,977

24 Note (1) Adjustments zero out negative income tax and Schedule M adjustments so that tax calculated for rate purposes reflects stand alone obligation only

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

Schedule of Requested Cost of Capital (Final Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

Schedule: D-1
Page 1 of 2
Preparer: Seidman, F.
Revised: 5/11/04
Subsidiary [] or Consolidated [X]

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

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	709,987	48.69 %	7.56 %	3.68 %
2	Short-Term Debt	89,162	6.11	3.93	0.24
3	Preferred Stock				
4	Customer Deposits	39,336	2.70	6.00	0.16
5	Common Equity	581,074	39.85	11.97	4.77
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	38,728	2.66		
8	Other (Explain)				
9	Total	<u>1,458,287</u>	<u>100.01 %</u>		<u>8.85 %</u>

10 Note: Cost of Equity based on Order Nos. PSC-03-0707-PAA-WS and PSC-03-0799-CO-WS.

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] Projected [] Parent [X]

Schedule: D-2
Page 1 of 1
Preparer: Seidman, F.
Revised: 5/11/04

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

Line No.	(1) Class of Capital	(2) Prior Year 12/31/01	(3) Test Year 12/31/02	(4) Average	(6) Reconciliation Adjustments		(8) Reconciled To Requested Rate Base
					(5) Specific	(7) Prorata Amount	
1	Long-Term Debt	70,345,623	117,834,538	94,090,081		51.44	709,987
2	Short-Term Debt	23,649,000	-	11,824,500		6.46	89,162
3	Preferred Stock						
4	Common Equity	76,392,765	77,650,144	77,021,455		42.1%	581,074
5	Customer Deposits	37,596	41,076	39,336			39,336
6	Tax Credits - Zero Cost						
7	Tax Credits - Wtd. Cost						
8	Accum. Deferred Income Tax	24,274	53,182	38,728			38,728
9	Other (Explain)						
10	Total	\$ 170,449,258	\$ 195,578,940	\$ 183,014,099	\$ -	100.00%	\$ 1,458,287

11 * List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

12 Note: Customer Deposits and Accum. Deferred Taxes are actual for Utilities, Inc. of Eagle Ridge

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

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-1
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates thru 8/31/02	(3) Test Year Rates eff. 9/01/02	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	All meter sizes	13.93	14.18	16.19	16.66
3	Gallorage Charge (per 1000 gallons)				
4	10,000 gallons maximum	3.43	3.49	3.98	4.10
	Cross Creek Flat Rate, per mo per unit	13.45	13.69	15.63	16.09
5	General Service				
6	5/8" x 3/4"	13.93	14.18	16.19	16.66
	3/4"	20.90	21.27	24.28	25.00
7	1"	34.82	35.44	40.46	41.65
8	1 1/2"	69.62	70.87	80.90	83.28
9	2"	111.40	113.39	129.44	133.25
10	3"	222.81	226.80	258.91	266.52
11	4"	348.16	354.39	404.56	416.46
12	6"	696.34	708.80	809.14	832.94
15	Gallorage Charge (per 1000 gallons)	3.43	3.49	3.98	4.10
16					

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-2
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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.

Line No.	(1) Class/Meter Size	(2) Test Year Bills thru 8/31/02	(3) Test Year Gallons thru 8/31/02	(4) Test Year Rates thru 8/31/02	(5) Test Year Revenue thru 8/31/02	(6) Test Year Bills eff. 9/01/02	(7) Test Year Gallons eff. 9/01/02	(8) Test Year Rates eff. 9/01/02	(9) Test Year Revenue eff. 9/01/02	(10) Total Test Year Revenue	(11) Annualized Test Year Revenue	(12) Proposed Rates	(13) Revenue at Proposed Rates
1	Residential												
2	All meter sizes	6,049		\$ 13 93	\$ 84,263	3,047		\$ 14 18	\$ 43,206	\$ 127,469	\$ 128,981	\$ 16 66	\$ 151,539
3	M Gallons (thru- 10 MG)		36,546	3 43	125,353		15,543	3 49	54,245	179,598	181,791	4 10	213,565
3a	Cross Creek (Flat Rate)	7,240		13 45	97,378	3,620		13 69	49,558	146,936	148,673	\$ 16 09	174,737
4	Total Residential	13,289	36,546		\$ 306,994	6,667	15,543		\$ 147,009	\$ 454,003	\$ 459,445		\$ 539,841
5	Average Bill				\$ 23 10				\$ 22 05	\$ 22 75	\$ 23 02		\$ 27 05
6	General Service												
7	5/8" X 3/4"	80		13 93	\$ 1,114	40		14 18	\$ 567	\$ 1,681	1,702	16 66	\$ 1,999
8	M Gallons		1,193	3 43	4,092		431	3 49	1,504	5,596	5,668	4 10	6,658
9	1"	128		34 82	4,457	64		35 44	2,268	6,725	6,804	41 65	\$ 7,997
10	M Gallons		3,014	3 43	10,338		921	3 49	3,214	13,552	13,733	4 10	16,134
11	1 1/2"	266		69 62	18,519	136		70 87	9,638	28,157	28,490	83 28	\$ 33,479
12	M Gallons		20,136	3 43	69,066		11,014	3 49	38,439	107,505	108,714	4 10	127,715
13	2"	181		111 40	20,163	95		113 39	10,772	30,935	31,296	133 25	\$ 36,777
14	M Gallons		5,405	3 43	18,539		1,942	3 49	6,778	25,317	25,641	4 10	30,123
15	3"	8		222 81	1,782	4		226 80	907	2,689	2,722	266 52	\$ 3,198
16	M Gallons		4,813	3 43	16,509		2,802	3 49	9,779	26,288	26,576	4 10	31,222
17	4"	-		348 16	-	-		354 39	-	-	-	416 46	\$ -
18	M Gallons	-	-	3 43	-	-		3 49	-	-	-	4 10	-
19	6"	-		696 34	-	-		708 80	-	-	-	832 94	\$ -
20	M Gallons	-	-	3 43	-	-		3 49	-	-	-	4 10	-
23	Total Gen Serv	663	34,561		\$ 164,579	339	17,110		\$ 83,866	\$ 248,445	\$ 251,346		\$ 295,302
24	Average Bill				\$ 248 23				\$ 247 39	\$ 247 95	\$ 250 84		\$ 294 71
25	Miscellaneous service revenues				(1,940)				385	(1,555)	(1,555)		1,545
26	Total Annualized Revenue				\$ 469,633				\$ 231,260	\$ 700,893	\$ 709,236		\$ 836,688
27	Total revenue per books/required				\$ 464,293				\$ 234,144	\$ 698,437			\$ 836,821
28	Immaterial difference				\$ 5,340				\$ (2,884)	\$ 2,456			\$ (133)
									Pct Difference	0.35%			

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic Projected

Schedule: A-2 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 5,501,501	\$ (106,668) A	\$ 5,394,833	A-6, A-3
2	Utility Land & Land Rights	38,246		38,246	A-6
3	Less: Non-Used & Useful Plant	-	(132,313) B	(132,313)	A-7, A-3
4	Construction Work in Progress	5,194	(5,194) C	-	A-18, A-3
5	Less: Accumulated Depreciation	(2,138,558)	430,902 D	(1,707,656)	A-10, A-3
6	Less: CIAC	(3,542,656)	(252,084) E	(3,794,740)	A-12, A-3
7	Accumulated Amortization of CIAC	1,924,053	(530,765) E	1,393,288	A-14, A-3
8	Acquisition Adjustments, Net	155,479	(155,479) F	177,575	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	(22,096)	22,096 F	(22,096)	A-18, A-3
10	Advances For Construction				A-16
11	Working Capital Allowance	-	67,901 G	67,901	A-17, A-3
12	Total Rate Base	\$ 1,921,163	\$ (661,604)	\$ 1,415,038	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic Projected

Schedule: A-3 Interim
 Page 1 of 1
 Docket No.: 030445-SU
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Transfer Order/Audit		(106,668)
2	(B) Non Used & Useful Plant in Service (Page A-7)		(132,313)
3	(C) CWIP		
4	CWIP not included in rate base		(5,194)
5	(D) Accum. Depreciation - Adjustments to Transfer Order/Audit		430,902
6	(E1) CIAC - Adjustments to Transfer Order/Audit		(252,084)
7	(E2) Amort. CIAC - Adjustments to Transfer Order/Audit		(530,765)
8	(F) Acquisition Adjustment		
9	Acquisition Adjustment not included in rate base		(155,479)
10	Amort. of Acquisition Adjustment not included in rate base		22,096
11	(G) Working Capital		
12	Adjusted O&M (Page A-17), divided by 8		67,901
13	Total		<u>\$ (661,604)</u>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: B-2 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 698,437	\$ 13,899	A \$ 712,336	\$ 100,618	F \$ 812,954	B-4, E-13
2	Operation & Maintenance	527,028	16,183	B 543,211		543,211	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	67,737	(1,372)	C 66,365		66,365	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	47,710	904	D 48,614	4,528	G 53,142	B-15, B-3(a)
6	Provision for Income Taxes	(3,699)	3,699	E -	25,155	H 25,155	C-1, B-3(a)
7	OPERATING EXPENSES	638,776	19,415	658,190	29,683	687,873	
8	NET OPERATING INCOME	\$ 59,661	\$ (5,516)	\$ 54,145	\$ 70,936	\$ 125,081	
9	RATE BASE	\$ 1,921,163		\$ 1,415,038		\$ 1,415,038	
10	RATE OF RETURN	3.11 %		3.83 %		8.84 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: B-3 Interim
 Page 1 of 1
 Docket No.: 030445-SU
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenues at current rates		10,799
3	Remove nonrecurring debit to Misc. Service Charges	-	3,100
4		\$ -	\$ 13,899
5	(B) <u>Operations & Maintenance (O&M) Expenses</u>		
6	(1) Adjust salaries for 3% increase over TY expenses	-	4,696
7			
8	(2) Adjust health cost expense - 25.86% over TY expenses	-	7,154
9			
10	(3) Adjust insurances expenses - 36.88% over TY expenses	-	4,333
11	Total O&M adjustments.	\$ -	\$ 16,183
12	(C) <u>Depreciation adjustments</u>		
13	Non-used and useful depreciation (Page B-14)	-	(7,109)
14	Adjustments re Transfer. Order/Audit (Page B-14)		5,737
			(1,372)
15	(D) <u>Taxes Other Than Income</u>		
16	(1) Payroll taxes		
17	Adjust for salary changes per Adjustment (B) above		397
18	(Page B-15)		-
19	(2) Property Taxes		
20	Adjust for non-used & useful plant (Page B-15)		(1,392)
21	(3) Regulatory Assessment fees		
22	Adjust for actual TY & annualized revenues.	-	1,900
			904
23	(E) <u>Provision for Income Taxes</u>		
24	Remove negative income tax expense	-	3,699
25	(F) <u>Revenue Increase</u>		
26	Increase in revenue required by the Utility to realize a		
27	8.85 % rate of return	\$ -	\$ 100,618
28	(G) <u>Taxes Other Than Income</u>		
29	Regulatory Assessment Fees (RAFs)		
30	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 4,528
31	(H) <u>Provision for Income Taxes</u>		
32	Income Taxes (Page C-1)	\$ -	\$ 25,155

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: C-1 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer	Adjusted for Increase Water	Increase Sewer
1	Current Tax Expense	C-2(a)	\$ (33,660)	\$ 30,146	\$ (3,514)	\$ -	\$ (3,514)		\$ 25,155
2	Deferred Income Tax Expense	C-5(a)	30,144		30,144		30,144		
3	ITC Realized This Year	C-8							
4	ITC Amortization	C-8							
5	(3% ITC and IRC 46(f)(2))								
6	Parent Debt Adjustment	C-9	-	-	-	-	-	-	-
7	Total Income Tax Expense		\$ (3,516)	\$ 30,146	\$ 26,630	\$ -	\$ 26,630	\$ -	\$ 25,155

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: C-2 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer	Adjusted for Increase Water	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 59,661	\$ (4,942)	\$ 54,719	\$ -	\$ 54,719	\$ -	\$ 125,081
1a	Other Income	(2,048)	2,048					
2	Add: Income Tax Expense Per Books (Sch. B-1)	(3,699)	3,699	-	-	-	-	-
3	Subtotal	53,914	805	54,719	-	54,719	-	125,081
4	Less: Interest Charges (Sch. C-3)	65,054	-	65,054	-	65,054	-	57,750
5	Taxable Income Per Books	(11,140)	805	(10,335)	-	(10,335)	-	67,331
Schedule M Adjustments:								
6	Permanent Differences (From Sch. C-4)	(1,764)	1,764	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	89,623	(89,623)	-	-	-	-	-
8	Total Schedule M Adjustments	87,859	(87,859)	-	-	-	-	-
9	Taxable Inc. Before State Taxes, Adj. to T/B	(98,999)	88,664	(10,335)	-	(10,335)	-	67,331
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	-	5,000	-	5,000
11	State Taxable Income	(103,999)	83,664	(15,335)	-	(15,335)	-	62,331
12	State Income Tax (5.5% of Line 11)*	-	-	-	-	-	-	3,428
13	Emergency Excise Tax							
14	Credits							
15	Current State Income Taxes (Lim by NOL)	-	-	-	-	-	-	3,428
16	Federal Taxable Income (Line 9 - Line 15)	(98,999)	88,664	(10,335)	-	(10,335)	-	63,903
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(33,660)	30,146	(3,514)	-	(3,514)	-	21,727
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(33,660)	30,146	(3,514)	-	(3,514)	-	21,727
Summary:								
21	Current State Income Taxes (Line 15)	-	-	-	-	-	-	3,428
22	Current Federal Income Taxes (Line 20)	(33,660)	30,146	(3,514)	-	(3,514)	-	21,727
23	Total Current Income Tax Expense (To C-1)	\$ (33,660)	\$ 30,146	\$ (3,514)	\$ -	\$ (3,514)	\$ -	\$ 25,155

24 Note (1) Adjustments to test year operating income for interim rates are shown on Schedules B-1(a), B-2(a) and B-3(a)

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

Beginning and End of Year Average

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

Schedule: D-1 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04
 Subsidiary [] or Consolidated [X]

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

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	687,740	48.60 %	7.56 %	3.67 %
2	Short-Term Debt	86,369	6.10	3.93	0.24
3	Preferred Stock				
4	Customer Deposits	39,336	2.78	6.00	0.17
5	Common Equity	562,866	39.79	11.97	4.76
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	38,728	2.74		
8	Other (Explain)				
9	Total	\$ 1,415,039	100.01 %		8.84 %

10 Note. Cost of Equity based on Order Nos. PSC-03-0707-PAA-WS and PSC-03-0799-CO-WS.

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-SU
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

Schedule: D-2 Interim
Page 1 of 1
Preparer: Seidman, F.
Revised: 5/11/04

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

Line No.	(1) Class of Capital	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(6) Reconciliation Adjustments			(8) Reconciled To Requested Rate Base
					(5) Specific	(6) Prorata %	(7) Prorata Amount	
1	Long-Term Debt	70,345,623	117,834,538	94,090,081		\$ 51.44 %	(93,402,341)	687,740
2	Short-Term Debt	23,649,000	-	11,824,500		6.46 %	(11,738,131)	86,369
3	Preferred Stock							
4	Common Equity	76,392,765	77,650,144	77,021,455		42.1 %	(76,458,589)	562,866
5	Customer Deposits	37,596	41,076	39,336				39,336
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	24,274	53,182	38,728				38,728
9	Other (Explain)							
10	Total	\$ 170,449,258	\$ 195,578,940	\$ 183,014,099	\$ -	100.00 %	\$ (181,599,060)	\$ 1,415,038

11 * List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

12 Note. Customer Deposits and Accum. Deferred Taxes are actual for Utilities, Inc. of Eagle Ridge

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-1 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates thru 8/31/02	(3) Test Year Rates eff. 9/01/02	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	All meter sizes	13.93	14.18	16.19	16.66
3	Gallorage Charge (per 1000 gallons)				
4	10,000 gallons maximum	3.43	3.49	3.98	4.10
	Cross Creek Flat Rate, per mo per unit	13.45	13.69	15.63	16.09
5	General Service				
6	5/8" x 3/4"	13.93	14.18	16.19	16.66
	3/4"	20.90	21.27	24.28	25.00
7	1"	34.82	35.44	40.46	41.65
8	1 1/2"	69.62	70.87	80.90	83.28
9	2"	111.40	113.39	129.44	133.25
10	3"	222.81	226.80	256.91	266.52
11	4"	348.16	354.39	404.56	416.46
12	6"	696.34	708.80	809.14	832.94
15	Gallorage Charge (per 1000 gallons)	3.43	3.49	3.98	4.10
16					

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-SU
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-2 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revised: 5/11/04

Line	(1)	[2] - [10]	(11)	(12)	(13)
No.	Class/Meter Size	Same as Sch. E-2	Annualized Test Year Revenue	Interim Rates	Revenue at Interim Rates
1	Residential				
2	All meter sizes		\$ 128,981	\$ 16.19	\$ 147,264
3	M Gallons (thru- 10 MG)		181,791	3.98	207,314
3a	Cross Creek (Flat Rate)		148,673	\$ 15.63	\$ 169,742
4	Total Residential		\$ 459,445		\$ 524,320
5	Average Bill		\$ 23.02		\$ 26.27
6	General Service				
7	5/8" X 3/4"		1,702	16.19	\$ 1,943
8	M Gallons		5,668	3.98	6,464
9	1"		6,804	40.46	\$ 7,768
10	M Gallons		13,733	3.98	15,661
11	1 1/2"		28,490	80.90	\$ 32,522
12	M Gallons		108,714	3.98	123,977
13	2"		31,296	129.44	\$ 35,725
14	M Gallons		25,641	3.98	29,241
15	3"		2,722	258.91	\$ 3,107
16	M Gallons		26,576	3.98	30,308
17	4"		-	404.56	\$ -
18	M Gallons		-	3.98	-
19	6"		-	809.14	\$ -
20	M Gallons		-	3.98	-
23	Total Gen. Serv		\$ 251,346		\$ 286,716
24	Average Bill		\$ 250.84		\$ 286.14
25	Miscellaneous service revenues		(1,555)		1,545
26	Total Annualized Revenue		\$ 709,236		\$ 812,581
27	Total revenue required				\$ 812,954
28	Difference				\$ (373)